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Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2009

Volume I

Summary Report
and Financial
Statements

Canada



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of Canada

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du Canada

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Volume I



**Summary Report
and Financial
Statements**

Canada

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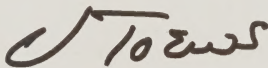
To Her Excellency

The Right Honourable Michaëlle Jean,
C.C., C.M.M., C.O.M., C.D.,
Governor General and
Commander-in-Chief of Canada

May it please your Excellency:

I have the honour to present to Your Excellency the
Public Accounts of Canada for the year ended
March 31, 2009.

All of which is respectfully submitted.



Vic Toews, P.C., Q.C., M.P.
President of the Treasury Board


Ottawa, October 29, 2009

To The Honourable Vic Toews, P.C., Q.C., M.P.
President of the Treasury Board

Sir:

In accordance with the provisions of section 64(1) of
the *Financial Administration Act*, I have the honour to
transmit herewith the *Public Accounts of Canada* for the
year ended March 31, 2009, to be laid by you before the
House of Commons.

Respectfully submitted,



Christian Paradis, P.C., M.P.
Receiver General for Canada

Ottawa, October 29, 2009

To The Honourable Christian Paradis, P.C., M.P.
Receiver General for Canada

Sir:

I have the honour to submit the *Public Accounts of
Canada* for the year ended March 31, 2009.

Under section 64(1) of the *Financial Administration
Act*, the *Public Accounts of Canada* for each fiscal year
shall be prepared by the Receiver General and shall be
laid before the House of Commons by the President of
the Treasury Board on or before the thirty-first day of
December next following the end of that year, or if the
House of Commons is not then sitting, within the first
fifteen days next thereafter that the House of Commons is
sitting.

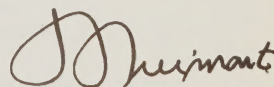
This annual report is presented in three volumes:

Volume I—The financial statements of Canada on
which the Auditor General has expressed an opinion and
provided her observations; a discussion and analysis of the
financial statements and a ten-year comparison of financial
information; analyses of revenues and expenses, and of as-
set and liability accounts; and various other statements;

Volume II—Details of the financial operations of
the Government, segregated by ministry; and

Volume III—Additional information and analyses.

Respectfully submitted,



François Guimont
Deputy Receiver General for Canada

Ottawa, October 29, 2009

VOLUME I

2008-2009

PUBLIC ACCOUNTS OF CANADA

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INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared annually by the Receiver General, as required by section 64 of the *Financial Administration Act*. It covers the fiscal year of the Government, which ends on March 31.

The information contained in the report originates from two sources of data:

- the summarized financial transactions presented in the accounts of Canada, maintained by the Receiver General; and
- the detailed records, maintained by departments and agencies.

Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in three volumes.

Volume I presents the audited financial statements of the Government, as well as additional financial information and analyses;

Volume II presents the financial operations of the Government, segregated by ministry; and

Volume III presents supplementary information and analyses.

SECTION 1

2008-2009

PUBLIC ACCOUNTS OF CANADA

Financial Statements Discussion and Analysis

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NOTE TO READER

An overview of the financial operations of the Government of Canada is provided in the *Annual Financial Report* prepared by the Department of Finance. This Report also includes condensed financial statements.

Accompanying this Report are historical fiscal reference tables and related fiscal indicators for the federal government and the provinces.

The *Annual Financial Report* is available on the Internet at <http://www.fin.gc.ca/>.

FINANCIAL STATEMENTS DISCUSSION AND ANALYSIS

Introduction

The *Public Accounts of Canada* is a major accountability report of the Government of Canada. This section, together with the other sections in this volume and in Volumes II and III of the *Public Accounts of Canada*, provides detailed supplementary information in respect of matters reported in the audited financial statements in Section 2 of this volume. Further discussion and analysis of the Government's financial results can be found in the *Annual Financial Report of the Government of Canada – Fiscal Year 2008-2009*, available on the Department of Finance's website.

This discussion and analysis of the financial statements has been prepared under the joint direction of the Minister of Finance, the President of the Treasury Board and the Receiver General for Canada. Responsibility for the integrity and objectivity of the financial statements rests with the Government. A glossary of terms used in this financial statement discussion and analysis is provided at the end of this section.

2008-2009 Financial Highlights

- The Government posted a budgetary deficit of \$5.8 billion in 2008-2009, a \$15.4-billion deterioration compared to the \$9.6-billion budgetary surplus recorded in 2007-2008.
- Real gross domestic product (GDP) fell 3.7 percent on an annualized basis in the fourth quarter of 2008 – officially marking the beginning of the recession in Canada. The weaker economy has resulted in more support being provided through higher Employment Insurance (EI) benefits, as well as lower tax collections. In addition, as part of the Government's response to the weaker economy, significant additional support has been provided in the form of personal income tax reductions announced as part of Canada's Economic Action Plan.
- As these developments occurred towards the end of the fiscal year, they have had only a partial impact on the 2008-2009 financial results.
- The deficit was \$1.8 billion greater than estimated in the June 2009 Report to Canadians on Canada's Economic Action Plan. Revenues were \$0.2 billion lower than forecast, while program expenses were \$1.5 billion higher than forecast, due largely to higher-than-expected bad debt expense. Public debt charges were \$25 million higher than estimated.
- The budgetary balance was \$8.1 billion lower than projected in the February 2008 budget. Revenues were \$8.8 billion, or 3.6 percent, lower than forecast, reflecting the impact of the weaker economy and tax reductions. Program expenses were \$0.2 billion lower than planned. Within program expenses, transfer payments, notably EI benefit payments, were higher than expected, while operating expenses of government departments and agencies were lower than expected. Public debt charges were \$0.5 billion lower than projected due to lower-than-anticipated interest rates.
- The accumulated deficit (the difference between total liabilities and total assets) stood at \$463.7 billion as of March 31, 2009, down \$99.2 billion from its peak of \$562.9 billion as of March 31, 1997. The accumulated deficit-to-GDP ratio was 29.0 percent, down 0.9 percentage points from a year earlier and down 39.4 percentage points from its peak of 68.4 percent as of March 31, 1996.
- Net debt, a subcomponent of the accumulated deficit representing the difference between total liabilities and financial assets, stood at \$25.2 billion as of March 31, 2009, down \$83.8 billion from its peak of \$609.0 billion as of March 31, 1997.
- Revenues totalled \$233.1 billion in 2008-2009, a decrease of \$9.3 billion or 3.8 percent from the prior year. The year-over-year decrease was largely attributable to an \$11.2-billion decline in corporate income tax revenues, reflecting both weaker profits and the impact of ongoing tax reductions. As well, Goods and Services Tax (GST) revenues declined \$4.2 billion, reflecting the 1-percentage-point reduction in the GST rate effective January 1, 2008. These decreases were partially offset by growth in personal income tax, non-resident income tax and other revenues. Revenues as a share of GDP fell to 14.6 percent, down from 15.8 percent a year earlier.
- Program expenses amounted to \$207.9 billion in 2008-2009, an increase of \$8.4 billion or 4.2 percent from 2007-2008. Transfer payments increased by \$7.0 billion, due largely to growth in elderly benefits, EI benefits and other subsidies and transfers. Other program expenses grew by \$1.4 billion, or 2.0 percent. The program expenses-to-GDP ratio remained unchanged from the prior year at 13.0 percent.
- Public debt charges totalled \$31.0 billion in 2008-2009. This was down \$2.3 billion, or 7.0 percent, from the prior year, as an increase in the stock of interest-bearing debt was more than offset by a decrease in the average effective interest rate on that stock. As a percentage of total revenues, public debt charges stood at 13.3 percent in 2008-2009, down 0.4 percentage points from 2007-2008 and down 24.3 percentage points from the peak of 37.6 percent in 1990-1991.

Discussion and Analysis

Economic Highlights

The global financial crisis has resulted in the deepest and most widespread global recession since World War II. The global economic situation deteriorated significantly throughout 2008 and early 2009 with serious disruptions to global credit markets resulting in tight credit conditions in terms of the cost and availability of credit. Deteriorating global economic conditions were accompanied by sharp declines in the prices of commodities.

As an open economy, Canada has been significantly affected by these global developments. Canadian economic growth began to slow in 2008 and by the fourth quarter, the Canadian economy entered a recession. Real GDP declined by 3.7 percent on an annualized basis in the fourth quarter of 2008, followed by a contraction of 6.1 percent on an annualized basis in the first quarter of 2009.

Although Canada is clearly being affected by the global financial crisis, the Canadian economy has fared better than other major industrialized countries. Canada was the last Group of Seven (G7) country to enter recession in 2008 and has experienced one of the smallest declines in output among major industrialized economies. Moreover, the Canadian labour market has fared much better than that of the U.S., which has lost 5.2 million jobs—a decline of 3.7 percent—from the start of the U.S. recession in January 2008 to the end of March 2009.

Total Employment

Index, January 2005 = 100



Sources: Statistics Canada; U.S. Bureau of Labor Statistics.

Canada entered the recession in the strongest fiscal position of any G7 country. In 2007, at the onset of the global financial crisis, Canada had the lowest debt-to-GDP ratio of all G7 countries. Canada's strong fiscal position has also led to significant reductions in net foreign debt, which has lowered our exposure to global financial shocks.

Canada's relatively strong performance is due to a stable housing market and a financial system considered amongst the strongest in the world. As a result, while Canadian exports and production have been affected by developments abroad, the impact of the global recession on the domestic economy has been far less severe than in other countries.

Canada's Economic Action Plan

Canada's relative economic and fiscal strength has allowed the Government to put in place one of the most comprehensive stimulus packages in the world. Canada's Economic Action Plan, introduced in January 2009, is a vast set of initiatives aimed at providing a needed boost to the economy and represents an investment in our future. The Economic Action Plan:

- Reduces taxes permanently.
- Helps the unemployed through enhanced EI benefits and training programs.
- Avoids layoffs by enhancing the EI work-sharing program.
- Creates jobs through a massive injection of infrastructure spending.
- Helps create the economy of tomorrow by improving infrastructure at colleges and universities and supporting research and technology.
- Supports industries and communities most affected by the global downturn.
- Improves access to and the affordability of financing for Canadian households and businesses.

The impact of this plan on the financial position of the Government will largely be felt in the 2009-2010 and 2010-2011 fiscal years. A relatively small share of the plan has affected the 2008-2009 results, such as over \$1 billion in personal income tax relief and over \$0.1 billion in enhanced Employment Insurance benefits.

Canada's Economic Action Plan

	2009-2010	2010-2011	Total
(in millions of dollars – cash basis)			
Reducing the tax burden for Canadians	3,020	3,180	6,200
Helping the unemployed.....	2,708	3,546	6,254
Building infrastructure to create new jobs	9,803	6,649	16,452
Creating the economy of tomorrow.....	2,371	1,664	4,035
Supporting industries and communities, including international partnerships to support the automotive industry	11,493	2,178	13,671
Total federal stimulus measures.....	29,395	17,217	46,612

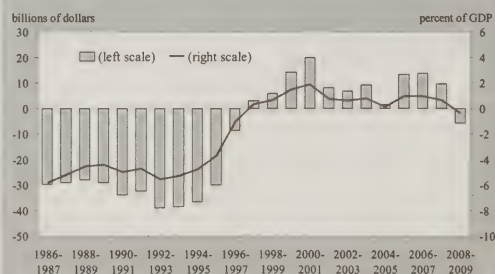
Further information on Canada's Economic Action Plan can be found in Budget 2009, available on the Department of Finance's website. Canadians can follow progress on implementation of the plan on the Government's website for the Economic Action Plan at www.actionplan.gc.ca

The Budgetary Balance

Reflecting the impact of the global economic recession and the stimulus measures introduced to help mitigate its impacts, the federal budgetary balance was in deficit in 2008-2009.

The following graph illustrates the Government's budgetary balance since 1986-1987. To enhance the comparability of results over time and across jurisdictions, the budgetary balance and its components are often presented as a percentage of GDP.

Annual Surplus/Deficit



There was a budgetary deficit of \$5.8 billion in 2008-2009. This represents a \$15.4-billion deterioration compared to the \$9.6-billion surplus posted in 2007-2008. Revenues were down \$9.3 billion, or 3.8 percent, from the prior year. Corporate income tax revenues fell \$11.2 billion, reflecting both weaker profits and the impact of ongoing tax reductions. GST revenues experienced a \$4.2-billion decline over 2007-2008, reflecting the 1-percentage-point reduction in the GST rate effective January 1, 2008. These decreases were partially offset by a \$3.0-billion increase in personal income tax revenues and a \$2.3-billion increase in other revenues.

2008-2009 Financial Highlights

	2008-2009		2007-2008
	Budget	Actual	Actual
	(in billions of dollars)		
Statement of Operations			
Revenues	241.9	233.1	242.4
Expenses—			
Program expenses	-208.1	-207.9	-199.5
Public debt charges	-31.5	-31.0	-33.3
Total expenses	-239.6	-238.8	-232.8
Annual deficit (-) or surplus	2.3	-5.8	9.6
Statement of Financial Position ⁽¹⁾			
Liabilities—			
Interest-bearing debt	594.8	710.2	581.9
Other	108.7	114.0	110.5
Total liabilities	703.5	824.2	692.3
Financial assets	188.2	298.9	176.0
Net debt	515.3	\$25.2	\$16.3
Non-financial assets	60.5	61.5	58.6
Accumulated deficit	454.8	463.7	457.6

Note: Totals may not add due to rounding.

⁽¹⁾ The Budget 2008 forecast of assets and liabilities was based on estimated results for 2007-2008 as final results for 2007-2008 were not available at that time.

Program expenses increased by \$8.4 billion in 2008-2009 due to both higher transfers and higher other program expenses. Major transfers to persons increased \$3.4 billion over the prior year due mainly to an increase in EI benefits, reflecting higher unemployment and growth in the maximum weekly benefit. Old Age Security Benefits were also higher, reflecting growth in the elderly population and changes in consumer prices, to which benefits are fully indexed. Other transfer payments were up \$3.2 billion, reflecting increases in payments related to international assistance, support for labour market training and higher transfers to Newfoundland and Labrador and Nova Scotia under the Atlantic Offshore Accords. Other program expenses increased \$1.4 billion in 2008-2009, largely reflecting the impact of previous budget measures, such as the Canada First Defence Strategy, as well as increases in the cost of ongoing operations. Public debt charges decreased \$2.3 billion, as an increase in the stock of market debt was more than offset by a decline in the average effective interest rate on that stock.

The 2008-2009 budgetary balance was \$8.1 billion lower than the \$2.3-billion surplus forecast in the February 2008 budget. Revenues were \$8.8 billion, or 3.6 percent, lower than projected. In particular, income tax revenues were \$9.5 billion lower than projected. At the time of the 2008 budget, private sector forecasts, which form the basis for the budgetary projections, were expecting ongoing economic growth. Program expenses were \$0.2 billion lower than planned in the 2008 budget, as higher-than-expected transfer payments were more than offset by lower-than-expected operating expenses. Public debt charges were \$0.5 billion lower than projected due to lower-than-expected effective interest rates.

Comparison of Outcomes to June 2009 Report on Canada's Economic Action Plan

	Projection	Actual	Difference
	(in billions of dollars)		
Revenues	233.3	233.1	-0.2
Expenses—			
Program expenses	-206.3	-207.9	-1.5
Public debt charges	-31.0	-31.0	0.0
Total expenses	-237.3	-238.8	-1.6
Annual deficit	-3.9	-5.8	-1.8

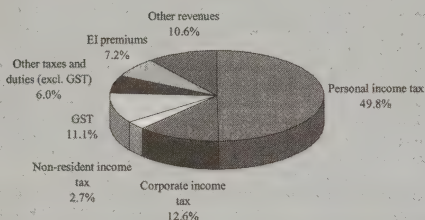
Note: Totals may not add due to rounding.

The 2008-2009 deficit was \$1.8 billion higher than the \$3.9-billion deficit forecast in the June 2009 Report to Canadians on Canada's Economic Action Plan. Revenues were \$0.2 billion lower than expected, while public debt charges were \$25 million higher than expected. Program expenses were \$1.5 billion higher than estimated in the June 2009 Report, reflecting higher-than-anticipated bad debt expense related to income taxes receivable.

Revenues

The largest source of federal revenues is personal income tax revenues, which accounted for 49.8 percent of total revenues in 2008-2009. The share of revenues accounted for by corporate income tax revenues declined to 12.6 percent in 2008-2009, after trending upwards since the early 1990s to a recent high of 16.8 percent in 2007-2008. EI premium revenues have declined significantly as a share of total revenues in recent years, from their peak of 15.6 percent in 1993-1994, to 7.2 percent in 2008-2009. This decline reflects annual reductions in EI premium rates. Other taxes and duties averaged about 20 percent of total revenues between 1990-1991 and 2005-2006 but began to decline as a share of total revenues in 2006-2007, due to the impact of two consecutive 1-percentage-point cuts to the GST rate effective July 1, 2006 and January 1, 2008. In 2008-2009, other taxes and duties made up 17.1 percent of total revenues. Other revenues were 10.6 percent of total revenues in 2008-2009, their highest share since 1992-1993. The increasing share of other revenues was partly due to an increase in revenues related to the Extraordinary Financing Framework and partly due to the sharp decline in corporate income tax revenues.

Composition of Revenues for 2008-2009

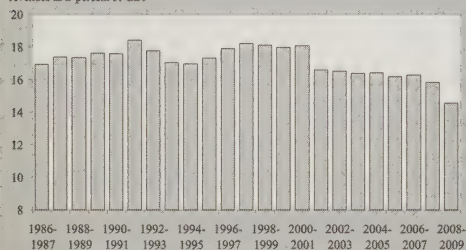


The revenue ratio—revenues as a percentage of GDP—compares the total of all federal revenues to the size of the economy. This ratio is significantly influenced by economic developments and, absent policy changes, tends to decline during economic downturns and to increase during recoveries, reflecting the progressive nature of the tax system and the cyclical nature of capital gains.

The ratio has been declining gradually since 2001-2002, and is down significantly from an average of 18 percent over the period 1996-1997 to 2000-2001. This decline is due primarily to tax reduction measures. The ratio stood at 14.6 percent of GDP in 2008-2009, down 1.2 percentage points from 2007-2008, reflecting a weaker economy and the impact of tax relief measures announced in the 2009 and previous budgets.

Revenue Ratio

revenues as a percent of GDP



Revenues Compared to 2007-2008

The following table compares the actual results for revenues for 2008-2009 to 2007-2008.

Revenues

	Change			
	2008-09	2007-08	Absolute	Percent
	(in millions of dollars)			%
Income tax revenues—				
Personal	116,024	113,063	2,961	2.6
Corporate	29,476	40,628	-11,152	-27.4
Non-resident	6,298	5,693	605	10.6
Total	151,798	159,384	-7,586	-4.8
Other taxes and duties—				
Goods and services tax	25,740	29,920	-4,180	-14.0
Energy taxes	5,161	5,139	22	0.4
Customs import duties	4,036	3,903	133	3.4
Other excise taxes and duties	4,869	5,245	-376	-7.2
Total	39,806	44,207	-4,401	-10.0
Employment insurance premiums ..	16,887	16,558	329	2.0
Other revenues—				
Crown corporation revenues	7,760	6,504	1,256	19.3
Other program revenues	15,105	13,895	1,210	8.7
Foreign exchange net revenues	1,736	1,872	-136	-7.3
Total	24,601	22,271	2,330	10.5
Total revenues	233,092	242,420	-9,328	-3.8

Total revenues declined \$9.3 billion in 2008-2009, due primarily to lower corporate income tax revenues and GST revenues, partially offset by higher personal income tax, non-resident income tax and other revenues.

Personal income tax revenues, the largest component of revenues, were up \$3.0 billion or 2.6 percent. This increase primarily reflected a refinement of the tax accrual estimation methodology to address an understatement of personal income tax revenues dating from the adoption of full accrual accounting in 2002-2003. This refinement had a one-time impact of raising personal income tax revenues by about \$2.9 billion. The increase in personal income tax revenues due to growth in wages and salaries was largely offset by personal income tax reductions announced in the 2009 budget. Corporate income tax revenues were down \$11.2 billion, or 27.4 percent, from 2007-2008, reflecting the impact of global financial turmoil on corporate income tax liabilities and significant tax reductions taking effect in 2008, notably the elimination of the surtax and reductions in the general tax rate and the small business tax rate. Non-resident income tax revenues were up \$0.6 billion, or 10.6 percent, in 2008-2009, reflecting growth in interest and dividend payments to non-residents.

Other taxes and duties decreased \$4.4 billion, or 10.0 percent, from the prior year, driven by a \$4.2-billion, or 14.0-percent, drop in GST revenues. This reflects the impact of the reduction in the GST rate from 6 percent to 5 percent effective January 1, 2008. Other excise taxes and duties decreased by \$0.4 billion, or 7.2 percent, energy taxes increased by \$22 million, or 0.4 percent, and customs import duties rose \$0.1 billion, or 3.4 percent.

EI premium revenues increased by \$0.3 billion, or 2.0 percent, from the previous year, reflecting growth in wages and salaries during the year, which was partially offset by the reduction in premium rates on January 1, 2008.

Other revenues rose by \$2.3 billion, or 10.5 percent, in 2008-2009. This increase was driven by growth in both Crown corporation revenues, which rose \$1.3 billion or 19.3 percent, and growth in other program revenues, which increased \$1.2 billion or 8.7 percent. The growth in Crown corporation revenues was largely a result of the ongoing implementation of the Extraordinary Financing Framework, and in particular, the Insured Mortgage Purchase Program (IMPP) administered by Canada Mortgage and Housing Corporation (CMHC). Revenue due to the IMPP stemmed from two sources. The first was an increase in interest paid by CMHC to the Government on new loans provided to the corporation under the consolidated borrowing framework, reflecting the corporation's increased financing requirements for the purchase of mortgage-backed securities. The second source related to unrealized gains on the year-end revaluation of the securities purchased, reflecting an increase in their market value.

The increase in other program revenues reflected strong foreign exchange gains recorded on foreign currency loans in support of development and trade. In addition, other program revenues were boosted by strong growth in receipts under the Atlantic Offshore Revenue Accounts, resulting from strong growth in oil prices. This revenue is transferred to Newfoundland and Labrador and Nova Scotia under the Atlantic Offshore Accords, such that there is no net impact on the budgetary balance. As well, other revenues reflected the inclusion of criminal fines and settlement amounts under the comprehensive settlement agreements with tobacco companies announced on July 31, 2008. These increases were partially offset by a decrease in net interest and penalties.

Revenues Compared to February 2008 Budget Plan

For the 2008-2009 fiscal year, revenues were \$8.8 billion, or 3.6 percent, lower than forecast in the February 2008 budget, reflecting lower-than-projected tax revenues, partially offset by higher-than-projected other revenues. The weakness in tax revenues reflects the significantly weaker-than-expected economy, as private sector forecasters were not predicting a recession at the time of the 2008 budget. In addition, personal income tax revenues were lowered by \$1.3 billion due to tax reduction measures announced in the November 2008 Economic and Fiscal Statement and the January 2009 budget. Other revenues were \$2.3 billion higher than projected, reflecting higher-than-projected receipts under the Atlantic Offshore Revenue Accounts, foreign exchange gains on foreign currency loans, revenue resulting from the implementation

of the Insured Mortgage Purchase Program, and revenues consistent with the comprehensive settlement agreement with tobacco companies announced on July 31, 2008, which was not foreseen at the time of the 2008 budget. These factors were partially offset by lower-than-projected net revenues from interest and penalties.

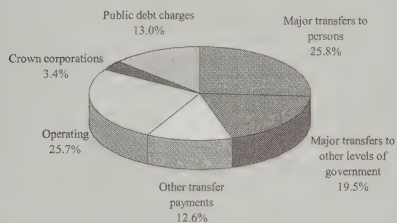
Revenues Compared to February 2008 Budget Plan

	Budget	Actual	Difference
	(in millions of dollars)		
Income tax revenues—			
Personal	118,595	116,024	-2,571
Corporate	36,830	29,476	-7,354
Non-resident	5,890	6,298	408
Total	161,315	151,798	-9,517
Other taxes and duties—			
Goods and services tax	27,565	25,740	-1,825
Energy taxes	5,250	5,161	-89
Customs import duties	4,190	4,036	-154
Other excise taxes and duties	4,795	4,869	74
Total	41,800	39,806	-1,994
Employment insurance premiums	16,530	16,887	357
Other revenues—			
Crown corporation revenues	7,340	7,760	420
Other program revenues	13,410	15,105	1,695
Foreign exchange net revenues	1,515	1,736	221
Total	22,265	24,601	2,336
Total revenues	241,910	233,092	-8,818

Expenses

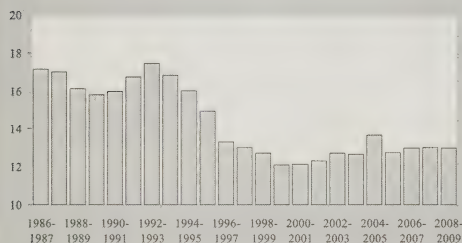
Major transfers to persons, consisting of elderly benefits, EI benefits, the Canada Child Tax Benefit and the Universal Child Care Benefit, represented the largest major component of total federal expenses in 2008-2009, at 25.8 percent. This was followed closely by the operating expenses of ministries, including National Defence, at 25.7 percent. Major transfers to other levels of government (Canada Health Transfer and Canada Social Transfer, fiscal arrangements and other transfers, transfers to provinces on behalf of Canada's cities and communities, and Alternative Payments for Standing Programs) made up 19.5 percent of expenses in 2008-2009. Public debt charges made up 13.0 percent of expenses in 2008-2009, down from 14.3 percent in 2007-2008. There has been a dramatic shift in the composition of total expenses since the early 1990s. Public debt charges was the largest component for most of the 1990s, given the large and increasing stock of interest-bearing debt and high average effective interest rates on that stock. With reductions in the stock of interest-bearing debt and a decline in interest rates over the 1997-1998 to 2007-2008 period, its share fell over 15 percentage points from a high of nearly 30 percent of total expenses in 1996-1997. The share fell a further 1.3 percentage points in 2008-2009 due to declines in interest rates.

Composition of Expenses for 2008-2009



Program expenses as a share of GDP stood at 13.0 percent in 2008-2009, unchanged since 2006-2007.

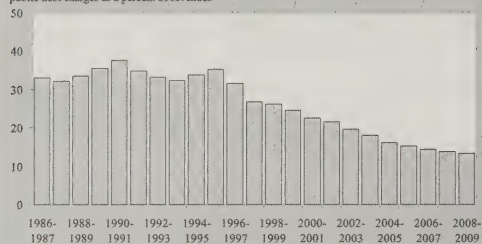
Program Expense-to-GDP Ratio



The interest ratio (public debt charges as a percentage of revenues) has been decreasing in recent years, falling from 37.6 percent in 1990-1991 to 13.3 percent in 2008-2009. This ratio means that, in 2008-2009, the Government spent just over 13 cents of every revenue dollar on interest on the public debt. This is money that is required to meet the Government's ongoing debt-financing obligations. The lower the ratio, the more flexibility the Government has to address the key priorities of Canadians. As well as lowering interest charges—which has freed up resources for more productive uses—past reductions in the public debt have given the Government flexibility to deal with the current economic slowdown and difficult credit market situation.

The Interest Ratio

public debt charges as a percent of revenues



Expenses Compared to 2007-2008

The following table compares the actual results for expenses for 2008-2009 to 2007-2008.

Expenses

	Change			
	2008-09	2007-08	Absolute	Percent
	(in millions of dollars)			%
Transfer payments—				
Major transfers to persons—				
Elderly benefits	33,377	31,955	1,422	4.5
Employment insurance benefits	16,308	14,298	2,010	14.1
Children's benefits	11,901	11,894	7	0.1
Total	61,586	58,147	3,439	5.9
Major transfers to other levels of government—				
Federal transfer support for health and other social programs	33,327	31,346	1,981	6.3
Fiscal arrangements and other transfers	16,162	17,526	-1,364	-7.8
Alternative payments for standing programs	-2,974	-2,720	-254	9.3
Total	46,515	46,152	363	0.8
Other transfer payments	30,192	27,032	3,160	11.7
Total transfer payments	138,293	131,331	6,962	5.3
Other program expenses—				
Crown corporations expenses	8,066	7,340	726	9.9
Ministry expenses	61,498	60,827	671	1.1
Total other program expenses	69,564	68,167	1,397	2.0
Program expenses	207,857	199,498	8,359	4.2
Public debt charges	30,990	33,325	-2,335	-7.0
Total expenses	238,847	232,823	6,024	2.6

Total expenses amounted to \$238.8 billion in 2008-2009, up \$6.0 billion, or 2.6 percent, from 2007-2008. Program expenses increased by \$8.4 billion, while public debt charges were \$2.3 billion lower, as an increase in the stock of interest-bearing debt, in particular unmatured debt, was more than offset by a significant decrease in average effective interest rates.

Major transfers to persons increased by \$3.4 billion, largely attributable to higher elderly benefits and EI benefits. The \$1.4-billion increase in the former reflects growth in the elderly population and changes in consumer prices, to which benefits are fully indexed. The \$2.0-billion increase in EI benefits reflects higher unemployment, as well as the growth in the maximum weekly benefit, which is indexed to the growth in the average industrial wage. Children's benefits, which consist of the Canada Child Tax Benefit and the Universal Child Care Benefit, increased \$7 million.

Major transfers to other levels of government increased by \$0.4 billion over the previous year, largely reflecting legislated growth in Equalization, the Canada Health Transfer and the Canada Social Transfer. Alternative Payments for Standing Programs, which are netted against major transfers to other levels of government, increased by \$0.3 billion in 2008-2009, resulting in a corresponding decrease in transfer payments. Alternative Payments for Standing Programs are a recovery from the Province of Quebec for an additional tax point transfer (13.5 points) above and beyond the Canada Health Transfer and Canada Social Transfer tax point transfer. The \$0.3-billion increase in this recovery was due to an increase in the value of personal income tax points in 2008-2009 compared with 2007-2008.

Other transfer payments, which include transfers to First Nations and Aboriginal peoples, assistance to farmers and students, support for research and development and foreign aid and international assistance, increased by \$3.2 billion, or 11.7 percent, over the prior year. This growth mainly reflects increases in payments related to international assistance, support for labour market training announced in the February 2007 budget, and higher transfers to Newfoundland and Labrador and Nova Scotia under the Atlantic Offshore Accords resulting from growth in oil prices.

Other program expenses increased from \$68.2 billion in 2007-2008 to \$69.6 billion in 2008-2009, up \$1.4 billion or 2.0 percent. This spending component consists of operating expenses of Crown corporations, departments and agencies, including National Defence, as well as expenses related to the ongoing assessment of the Government's liabilities. The \$1.4-billion increase reflects the impact of previous budget measures, such as the Canada First Defence Strategy, as well as growth in the cost of ongoing operations.

Expenses Compared to February 2008 Budget Plan

For 2008-2009, total expenses were \$0.8 billion lower than projected in the February 2008 budget, with program expenses \$0.2 billion lower than forecast and public debt charges \$0.5 billion lower than forecast. The lower-than-forecast public debt charges were attributable to an unanticipated decline in interest rates, which more than offset the larger-than-expected increase in interest-bearing debt.

Within program expenses, transfer payments were \$2.0 billion higher than projected, reflecting larger-than-anticipated increases in all major categories of transfers. Major transfers to persons were \$1.1 billion higher than expected, due primarily to higher-than-expected EI benefit payments, as the number of unemployed was higher than projected. Major transfers to other levels of government were \$0.3 billion higher-than-forecast due largely to lower than expected recoveries under Alternative Payments for Standing Programs.

Other transfer payments were \$0.6 billion higher than forecast in the 2008 budget, reflecting higher-than-projected transfers to Newfoundland and Labrador and Nova Scotia under the Atlantic Offshore Accords. Amounts received by Canada in relation to offshore activities, and recorded in revenues, are transferred to the provinces, such that there is no impact on the budgetary balance. Operating expenses of Crown corporations, departments and agencies were \$2.3 billion, or 3.2 percent, lower than forecast, in part reflecting a higher-than-expected lapse in departmental spending.

Expenses Compared to February 2008 Budget Plan

	Budget	Actual	Difference
	(in millions of dollars)		
Transfer payments—			
Major transfers to persons—			
Elderly benefits	33,265	33,377	112
Employment insurance benefits	15,295	16,308	1,013
Children's benefits	11,905	11,901	-4
Total	60,465	61,586	1,121
Major transfers to other levels of government—			
Federal transfer support for health and other social programs	33,185	33,327	142
Fiscal arrangements and other transfers	16,250	16,162	-88
Alternative payments for standing programs	-3,255	-2,974	281
Total	46,180	46,515	335
Other transfer payments	29,617	30,192	575
Total transfer payments	136,262	138,293	2,031
Other program expenses—			
Crown corporations expenses	7,353	8,066	713
Ministry expenses	64,480	61,498	-2,982
Total other program expenses	71,833	69,564	-2,269
Program expenses	208,095	207,857	-238
Public debt charges	31,509	30,990	-519
Total expenses	239,604	238,847	-757

Accumulated Deficit

The accumulated deficit is the difference between the Government's total liabilities and its assets. The annual change in the accumulated deficit represents the annual budgetary balance plus any gains or losses recognized in other comprehensive income. Other comprehensive income represents certain unrealized gains and losses on financial instruments reported by enterprise Crown

corporations and other government business enterprises. In accordance with recommendations of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants, other comprehensive income is not included in the Government's annual budgetary balance, but is instead recorded directly to the Government's Statement of Accumulated Deficit and Statement of Change in Net Debt.

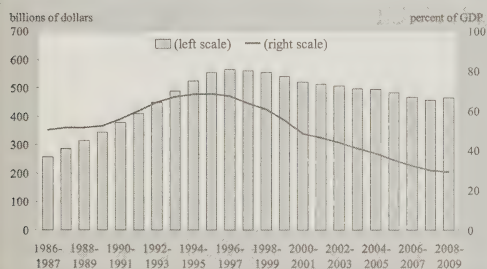
Accumulated Deficit

	2008-2009	2007-2008	Difference
	(in millions of dollars)		
Accumulated deficit, beginning of year	457,637	467,268	-9,631
Annual deficit (-) or surplus	-5,755	9,597	-15,352
Other comprehensive loss (-) or income	-318	34	-352
Accumulated deficit, end of year	463,710	457,637	6,073

Given the budgetary surpluses recorded from 1997-1998 to 2007-2008, the accumulated deficit declined by \$105.2 billion over this period. The accumulated deficit increased by \$6.1 billion in 2008-2009 due to the \$5.8-billion budgetary deficit and \$0.3-billion other comprehensive loss. The \$0.3-billion other comprehensive loss reflects a \$0.6-billion decline in the market value of enterprise Crown corporations' and other government business enterprises' holdings of financial assets classified as available for sale, partially offset by a \$0.3-billion increase in the fair value of derivative financial instruments used in hedging activities.

As a percentage of GDP, the accumulated deficit has fallen from a post-World War II peak of 68.4 percent at March 31, 1996 to 29.0 percent at March 31, 2009.

Accumulated Deficit



Total liabilities include interest-bearing debt and accounts payable and accrued liabilities. Assets include both financial and non-financial assets, the latter consisting primarily of capital assets. The following sections provide more detail on each of these components.

Statement of Financial Position

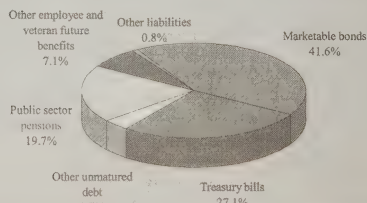
	2008-2009	2007-2008	Difference
	(in millions of dollars)		
Liabilities			
Accounts payable and accrued liabilities	113,999	110,463	3,536
Interest-bearing debt—			
Unmatured debt	514,020	390,697	123,323
Pension and other liabilities	196,143	191,167	4,976
Total	710,163	581,864	128,299
Total liabilities	824,162	692,327	131,835
Financial assets			
Cash and accounts receivable	122,147	82,878	39,269
Foreign exchange accounts	51,709	42,299	9,410
Loans, investments and advances ⁽¹⁾	125,093	50,869	74,224
Total financial assets	298,949	176,046	122,903
Net debt	525,213	516,281	8,932
Non-financial assets	61,503	58,644	2,859
Accumulated deficit	463,710	457,637	6,073

(1) Includes a \$318 million other comprehensive loss (\$34 million of income in 2007-2008) reported by enterprise Crown corporations and other government business enterprises.

Interest-Bearing Debt

Interest-bearing debt includes unmaturing debt, or debt issued on the credit markets, and liabilities for pensions and other accounts. The latter primarily includes obligations for federal employee pension and other benefit plans. Unmatured debt, which includes fixed-coupon marketable bonds, Real Return Bonds, treasury bills, retail debt (Canada Savings Bonds and Canada Premium Bonds), foreign-currency-denominated debt, as well as bonds issued to the Canada Pension Plan and obligations related to capital leases, amounted to 72 percent of interest-bearing debt in 2008-2009. Obligations to federal public service pension plans accounted for an additional 20 percent of interest-bearing debt and other employee and veteran future benefits and other liabilities accounted for the remaining 8 percent. The share of unmaturing debt had been declining since the mid-1990s, as the Government was able to retire some of this debt. This trend reversed in 2008-2009 due to the surge in financial requirements stemming from the Government's actions to strengthen the position of Canada's financial system, as well as an increase in borrowings under the consolidated borrowing framework, as described below.

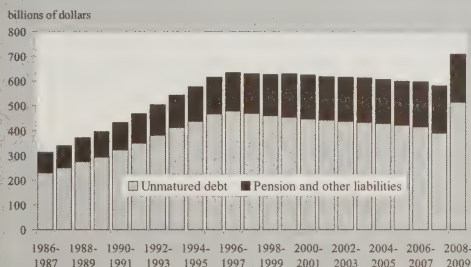
Interest-Bearing Debt by Category for 2008-2009



At March 31, 2009, interest-bearing debt totalled \$710.2 billion, up \$128.3 billion from March 31, 2008. The increase was primarily due to an increase in unmatured debt, largely reflecting CMHC financing requirements for the purchase of insured mortgage pools under the IMPP to support the availability of longer-term credit. Borrowings undertaken by the Government to fund the IMPP operations do not increase the accumulated deficit, as they are offset by interest-bearing financial assets. Borrowings were further increased in 2008-2009 to raise cash balances on deposit with the Bank of Canada to support the Bank's operations to provide liquidity to financial markets. The increase in unmatured debt also reflects the Budget 2007 announcement that the Government would meet all of the borrowing needs of CMHC, the Business Development Bank of Canada and Farm Credit Canada through direct lending, starting in 2008, in order to reduce overall borrowing costs and improve the liquidity of the government securities market.

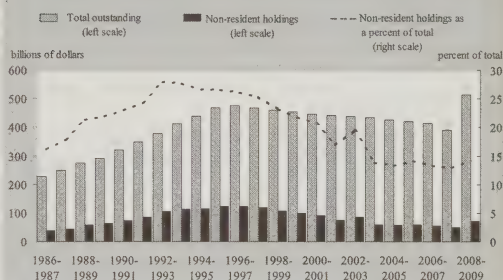
The Bank of Canada and the Department of Finance manage the Government's debt and associated risks. The fundamental objective of the debt management strategy is to provide stable, low-cost funding to meet the Government's financial obligations and liquidity needs. Details on the Government's debt management objectives and principles are tabled annually in Parliament through the Department of Finance's *Debt Management Strategy*. Further details on the pension plans are contained in Section 6 of this volume.

Interest-Bearing Debt



Foreign holdings of the Government's unmatured debt were estimated at \$72.6 billion at the end of March 2009. This represents 14.1 percent of the Government's total unmatured debt, roughly half of what it was in the mid-1990s.

Foreign Holdings of Government of Canada Unmatured Debt

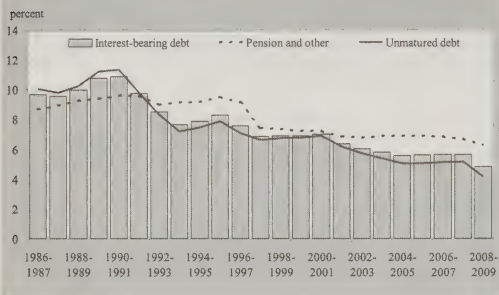


The average effective interest rate on the Government's interest-bearing debt in 2008-2009 was 4.8 percent, down significantly from 5.6 percent in 2007-2008. The average effective interest rate on unmatured debt in 2008-2009 was 4.1 percent, down 1.0 percentage point from 2007-2008. The average effective interest rate on pension and other accounts was 6.4 percent, down from 6.7 percent a year earlier. The average effective interest rate was higher on pension and other accounts than on unmatured debt because the unfunded pension liability is primarily credited with interest at rates that are calculated as though the amounts in the plans were invested in a notional portfolio of Government of Canada 20-year bonds held to maturity, whereas unmatured debt includes both short- and long-term securities. In general, borrowing through long-term debt reduces volatility, but is more costly than borrowing through short-term debt.

The debt structure of interest-bearing debt is usually described in terms of its fixed-rate share (that is the proportion of all interest-bearing debt that does not mature or need to be repriced within one year relative to the total amount of Government of Canada interest-bearing debt). It is calculated on a net basis by excluding components of the debt that are matched with financial assets of the same term, which therefore do not represent an exposure to interest rate risk. The federal liabilities netted out from the fixed-rate share calculation include liabilities funding the assets in the Exchange Fund Account; debt securities matched with corresponding loans to Crown corporations; Government of Canada debt securities held by the Bank of Canada; matched assets related to the IMPP; and the debt offset by Receiver General cash and deposit balances.

In 2008-2009, the fixed-rate share decreased slightly from 62.6 percent to 61.0 percent.

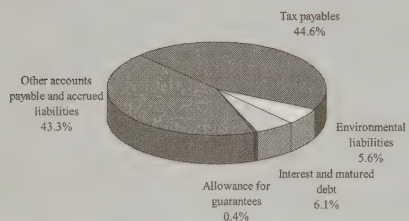
Average Effective Interest Rate on Interest-Bearing Debt



Accounts Payable and Accrued Liabilities

Accounts payable and accrued liabilities include the following:

Accounts Payable and Accrued Liabilities by Category for 2008-2009

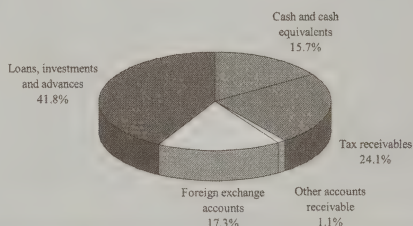


At March 31, 2009, accounts payable and accrued liabilities amounted to \$114.0 billion, up \$3.5 billion from March 31, 2008. The increase is largely attributable to a \$1.8-billion increase in tax payables and a \$2.4-billion increase in other accounts payable and accrued liabilities. The growth in other accounts payable and accrued liabilities is primarily due to growth in deferred revenues, reflecting \$4.3 billion in proceeds received during 2008-2009 from the auction of licences for advanced wireless services and other spectrum. This amount will be recognized in the Government's revenues on a straight-line basis over the ten-year term of the licences. This increase was partially offset by a decrease in accounts payable, due in part to the payment of transfers announced in Budget 2008, recorded in 2007-2008, and paid in 2008-2009, including \$500 million for the Public Transit Capital Trust 2008 and \$400 million for the Police Officers Recruitment Fund.

Financial Assets

Financial assets include cash on deposit with the Bank of Canada, chartered banks and other financial institutions, accounts receivable, foreign exchange accounts, and loans, investments and advances. The Government's foreign exchange accounts include foreign currency deposits, investments in gold and subscriptions in the International Monetary Fund. Proceeds of the Government's foreign currency borrowings are held in the Exchange Fund Account to provide foreign currency liquidity and provide funds needed to promote orderly conditions for the Canadian dollar in the foreign exchange markets. Further details on the management of international reserves are available in the annual *Report on the Management of Canada's Official International Reserves*. The Government's loans, investments and advances include its investments and loans in enterprise Crown corporations, loans to national governments mainly for financial assistance and development of export trade, and loans under the Canada Student Loans Program.

Financial Assets by Category for 2008-2009



At March 31, 2009, financial assets amounted to \$298.9 billion, up \$122.9 billion from March 31, 2008, primarily due to a \$33.3-billion increase in cash and cash equivalents, a \$6.0-billion increase in tax receivables, a \$9.4-billion increase in foreign exchange accounts, and a \$73.9-billion increase in the Government's loans, investments and advances in enterprise Crown corporations and other government business enterprises. The increase in cash and cash equivalents over the prior year mainly reflects increased cash balances on deposit with the Bank of Canada to support the Bank's operations to provide liquidity to financial markets and to cover some of the Government's own funding needs for the IMPP. The \$6.0-billion increase in tax receivables largely reflects the impact of a refinement to the personal income tax accrual methodology in 2008-2009 which raised accrued federal tax revenues and estimated amounts to be collected on behalf of provinces under tax collection agreements. The increase in foreign exchange accounts is largely attributable to an increase in the value of international reserves held in the Exchange Fund Account due to the depreciation of the Canadian dollar against the US dollar. The \$73.9-billion increase in enterprise Crown corporations and other government business enterprises is mainly due to the issuance of loans to the Business Development Bank of Canada, CMHC and Farm Credit Canada under the consolidated borrowing framework announced in Budget 2007. In particular, loans to CMHC increased by \$57.7 billion, reflecting funding provided to finance purchases of insured mortgage pools under the IMPP.

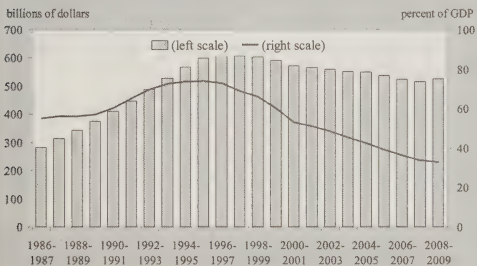
Since March 31, 1997, financial assets have increased by \$198.5 billion due to higher levels of cash and cash equivalents and accounts receivable (up \$69.4 billion), an increase in the foreign exchange accounts (up \$24.9 billion) and an increase in loans, investments and advances (up \$104.3 billion). For additional information on cash flow, see the section entitled "Cash Flow" below. The increase in cash and cash equivalents and accounts receivable is largely attributable to growth in tax receivables, broadly in line with the growth in the applicable tax bases, and a significant increase in cash holdings in 2008-2009 to support the Bank of Canada's operations and to cover the Government's own funding needs. The increase in foreign exchange accounts reflects a decision by the Government in the late 1990s to increase its liquidity in these accounts. The increase in loans, investments and advances is attributable to several factors including the accumulation of net profits from enterprise Crown corporations, the Government taking over the financing of the Canada Student Loans Program from the chartered banks in 2000, and more recently, the issuance of direct loans to Crown corporations under the Government's consolidated borrowing framework.

Net Debt

The Government's net debt – its total liabilities less financial assets – stood at \$525.2 billion at March 31, 2009, down from a peak of \$609.0 billion at March 31, 1997. As a share of GDP, net debt was 32.8 percent, down 0.9 percentage points from a year earlier, and down 41.0 percentage points from its peak of 73.9 percent at March 31, 1996. This is the 13th consecutive year in which this ratio has declined.

This ratio measures debt relative to the ability of the country's taxpayers to finance it. Total liabilities are reduced only by financial assets as non-financial assets cannot normally be converted to cash to pay off the debt without disrupting government operations.

Net Debt

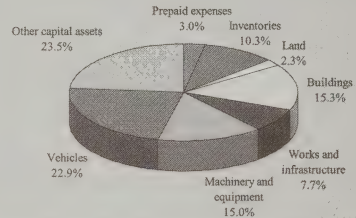


Net debt as at March 31, 2009 was \$15,635 for each Canadian, up from \$15,557 a year earlier.

Non-Financial Assets

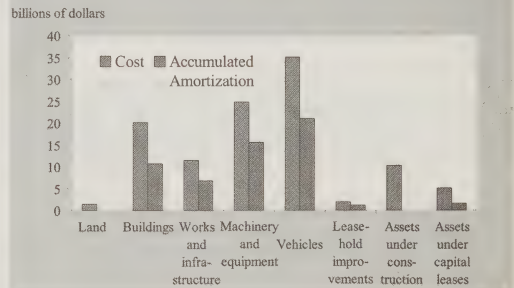
Non-financial assets include the net book value of the Government's tangible capital assets, which includes land, buildings, works and infrastructure such as roads and bridges, machinery and equipment, ships, aircraft and other vehicles. Non-financial assets also include inventories and prepaid expenses.

Non-Financial Assets by Category for 2008-2009



At March 31, 2009, non-financial assets stood at \$61.5 billion, up \$2.9 billion from a year earlier, primarily due to an increase in tangible capital assets. As at March 31, 2009, roughly 58 percent of the original cost of the Government's depreciable tangible capital assets had been amortized, compared to 56 percent a year earlier. Depreciable tangible capital assets exclude land, and assets under construction, which are not yet available for use.

Tangible Capital Asset Cost and Accumulated Amortization



Cash Flow

The annual surplus or deficit is presented on an accrual basis of accounting, recognizing income in the period it is earned and liabilities when incurred, regardless of when the associated cash is received or paid. In contrast, the Government's net cash flow measures the difference between cash coming in to the Government and cash going out.

In 2008-2009, the Government had a total cash requirement of \$83.5 billion before financing activities, compared to a total cash source of \$14.6 billion in 2007-2008. After adjusting for non-cash revenues and expenses, operating activities resulted in a net cash requirement of \$6.1 billion in 2008-2009, compared to a net cash inflow of \$22.0 billion in 2007-2008, reflecting in part the deterioration in the budgetary balance. Cash used by capital investment activities increased slightly from \$5.5 billion in 2007-2008 to \$5.6 billion in 2008-2009. Cash requirements from the Government's other investing activities increased \$69.9 billion in 2008-2009, up from a \$1.9-billion requirement in 2007-2008. This year-over-year difference reflects the Budget 2007 announcement that the Government would meet all of the borrowing needs of certain Crown corporations through direct lending, and in particular financing requirements associated with \$55.0 billion in initial purchases of insured mortgage pools through CMHC under the IMPP.

Risks and Uncertainties

As noted in the budget and related documents, the Government's revenues and expenses are highly sensitive to changes in economic conditions – particularly to changes in real economic growth, inflation and interest rates. Current risks come primarily from the uncertain global economic outlook as well as uncertainty as to how economic developments will translate into spending and tax revenues.

To illustrate the impact of changes in economic conditions, the Department of Finance publishes, on a regular basis, sensitivity impacts on the budgetary balance. These are “rules of thumb” as the actual impact will depend on many other factors as well. As published in Budget 2009, these show, for example, that:

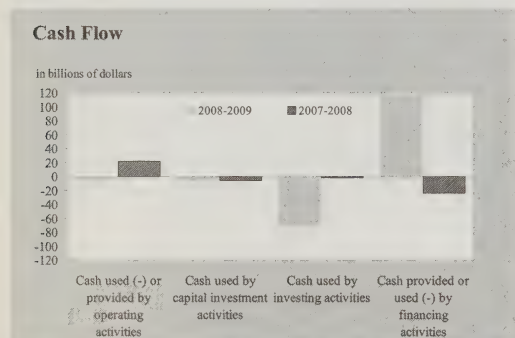
- A 1-percentage-point decrease in real GDP growth would lower the budgetary balance by about \$3.1 billion in the first year and \$3.3 billion in the second year.
- A 1-percentage-point decrease in GDP inflation would lower the budgetary balance by about \$1.3 billion in the first year and by \$1.0 billion in the second.
- A sustained 100-basis-point increase in interest rates would lower the budgetary balance by \$0.6 billion in the first year and \$1.6 billion in the second.

Not only can economic growth differ from forecast on an aggregate basis, but the composition of the growth can be different than originally projected. Changes in economic conditions can also affect taxpayer behaviour. The applicable tax bases used for forecasting purposes are based on Statistics Canada's estimates of nominal GDP. These are subject to ongoing revisions. Furthermore, the concepts employed in the calculation of nominal GDP are not entirely consistent with the definition of income for taxation purposes.

Revenues and expenses may also be affected throughout the year by unforeseen developments, including natural disasters, labour disruptions, court decisions and other legal obligations, delays in parliamentary approvals, changes in accounting standards, and changes in environmental liabilities.

The forecasts of the budgetary balance and its components are updated in the fall Economic and Fiscal Update and again in the budget tabled in Parliament prior to, or in the early months of, the next fiscal year. The Government also provides quarterly updates of the outlook of the budgetary balance for the current year in the March and June *Fiscal Monitors*, published in May and August.

The Fiscal Monitor is a monthly publication of the Department of Finance that provides highlights of the federal government's fiscal performance, including monthly revenues, expenses, the budgetary balance and the financial source/requirement. The forecast updates are largely based on the monitoring of the monthly financial results as published in *The Fiscal Monitor*. In the case of the fall Economic and Fiscal Update, the update of the fiscal forecast incorporates the final audited fiscal results for the previous fiscal year, which are usually released in late September/early October. Results for the previous fiscal year can have a significant impact on the current year's estimates through adjustment to the average effective tax yield and assumptions regarding lapses in departmental appropriations.



The Government financed this financial requirement of \$83.5 billion and increased its balance of cash and cash equivalents by \$33.3 billion largely through the issuance of treasury bills and marketable bonds.

TEN YEAR COMPARATIVE FINANCIAL INFORMATION

This part provides a ten year comparison of financial information based on the accounting policies explained in Note 1 to the audited financial statements in Section 2 of this volume.

TABLE 1.1

GOVERNMENT OF CANADA DETAILED STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT (in millions of dollars)

	Year ended March 31									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
REVENUES—										
TAX REVENUES—										
Income tax revenues—										
Personal	85,070	92,662	86,972	89,530	92,957	98,521	103,691	110,477	113,063	116,024
Corporate	22,115	28,293	24,242	22,222	27,431	29,956	31,724	37,745	40,628	29,476
Non-resident	2,646	2,982	2,925	3,291	3,142	3,560	4,529	4,877	5,693	6,298
	109,831	123,937	114,139	115,043	123,530	132,037	139,944	153,099	159,384	151,798
Other taxes and duties—										
Goods and services tax	23,121	24,759	25,292	28,248	28,286	29,758	33,020	31,296	29,920	25,740
Energy taxes	4,757	4,792	4,848	4,935	4,952	5,054	5,076	5,128	5,139	5,161
Customs import duties	2,105	2,784	3,040	3,278	2,887	3,091	3,330	3,704	3,903	4,036
Other excise taxes and duties	3,315	3,434	3,953	4,896	5,240	4,954	4,730	5,189	5,245	4,869
	33,298	35,769	37,133	41,357	41,365	42,857	46,156	45,317	44,207	39,806
Total tax revenues	143,129	159,706	151,272	156,400	164,895	174,894	186,100	198,416	203,591	191,604
EMPLOYMENT INSURANCE PREMIUMS	18,628	18,655	17,637	17,870	17,546	17,307	16,535	16,789	16,558	16,887
OTHER REVENUES—										
Crown corporation revenues	4,696	5,458	4,751	5,301	5,917	6,825	7,198	7,503	6,504	7,760
Other program revenues	7,870	7,851	7,817	7,620	8,142	11,742	10,356	11,544	13,895	15,105
Foreign exchange net revenues	2,085	2,679	2,453	3,379	2,090	1,175	2,014	1,714	1,872	1,736
Total other revenues	14,651	15,988	15,021	16,300	16,149	19,742	19,568	20,761	22,271	24,601
TOTAL REVENUES	176,408	194,349	183,930	190,570	198,590	211,943	222,203	235,966	242,420	233,092
EXPENSES—										
TRANSFER PAYMENTS—										
Old age security benefits, guaranteed income supplement and spouse's allowance	22,856	23,668	24,641	25,692	26,902	27,871	28,992	30,284	31,955	33,377
Other levels of government—										
Canada health and social transfer	14,891	13,500	17,300	21,100	22,341	28,031				
Canada health transfer							19,000	20,140	21,474	22,759
Canada social transfer							8,225	8,500	9,872	10,568
Fiscal arrangements	10,721	12,467	11,603	10,879	9,409	12,863	12,381	13,033	14,570	15,138
Canada Assistance Plan	56									
Alternative payments for standing programs	-2,425	-2,460	-2,662	-2,321	-2,700	-2,746	-2,731	-3,177	-2,720	-2,974
Other major transfers		1,217	375	987	342	3,807	3,940	4,018	2,956	1,024
	23,243	24,724	26,616	30,645	29,392	41,955	40,815	42,514	46,152	46,515
Employment insurance benefits	11,301	11,444	13,726	14,496	15,058	14,748	14,417	14,084	14,298	16,308
Children's benefits	6,000	6,783	7,471	7,823	8,062	8,688	9,200	11,214	11,894	11,901
Other transfer payments	17,212	21,575	17,546	20,673	22,945	25,453	24,893	26,844	27,032	30,192
Total transfer payments	80,612	88,194	90,000	99,329	102,359	118,715	118,317	124,940	131,331	138,293
OTHER PROGRAM EXPENSES—										
Crown corporation expenses	5,246	5,402	6,085	6,551	6,566	8,907	7,195	7,211	7,340	8,066
Ministry expenses	32,908	36,970	40,146	40,799	44,751	48,740	49,701	56,118	60,827	61,498
Total other program expenses	38,154	42,372	46,231	47,350	51,317	57,647	56,896	63,329	68,167	69,564
Total program expenses	118,766	130,566	136,231	146,679	153,676	176,362	175,213	188,269	199,498	207,857
PUBLIC DEBT CHARGES	43,384	43,892	39,651	37,270	35,769	34,118	33,772	33,945	33,325	30,990
TOTAL EXPENSES	162,150	174,458	175,882	183,949	189,445	210,480	208,985	222,214	232,823	238,847
ANNUAL SURPLUS OR DEFICIT (-)	14,258	19,891	8,048	6,621	9,145	1,463	13,218	13,752	9,597	-5,755
ACCUMULATED DEFICIT AT BEGINNING OF YEAR	554,143	539,885	519,994	511,946	505,325	496,180	494,717	481,499	467,268	457,637
OTHER COMPREHENSIVE INCOME OR LOSS (-) ...								479	34	-318
ACCUMULATED DEFICIT AT END OF YEAR	539,885	519,994	511,946	505,325	496,180	494,717	481,499	467,268	457,637	463,710

TABLE 1.2

GOVERNMENT OF CANADA
DETAILED STATEMENT OF FINANCIAL POSITION

(in millions of dollars)

	As at March 31									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
LIABILITIES										
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES—										
Other accounts payable and accrued liabilities	36,424	37,206	31,424	32,909	36,905	46,045	48,263	50,730	47,000	49,379
Tax payables	29,809	33,030	34,284	33,549	33,040	35,650	38,402	41,388	49,010	50,845
Environmental liabilities	3,014	3,014	3,051	3,378	3,564	5,624	5,861	6,062	6,669	6,342
Interest and matured debt	10,709	11,278	10,409	9,558	8,933	8,104	7,875	7,516	7,182	6,919
Allowance for guarantees	3,920	3,951	4,076	3,802	2,770	2,317	1,031	815	602	514
Total accounts payable and accrued liabilities ..	83,876	88,479	83,244	83,196	85,212	97,740	101,432	106,511	110,463	113,999
INTEREST-BEARING DEBT—										
<i>Unmatured debt—</i>										
<i>Payable in Canadian currency—</i>										
Marketable bonds	291,739	293,441	292,500	287,133	277,780	265,798	261,134	257,482	253,550	295,186
Treasury bills	99,850	88,700	94,039	104,411	113,378	127,199	131,597	134,074	116,936	192,275
Retail debt	26,489	26,099	23,966	22,584	21,330	19,080	17,342	15,175	13,068	12,532
Bonds for Canada Pension Plan	3,552	3,473	3,391	3,371	3,427	3,393	3,102	1,743	1,042	523
	421,630	411,713	413,896	417,499	415,915	415,470	413,175	408,474	384,596	500,516
Payable in foreign currencies	32,588	33,158	27,032	21,141	20,542	16,286	14,085	10,372	9,498	10,381
Cross-currency swap revaluation account	-467	867	865	1,495	363	-922	-2,258	-1,091	-1,420	3,690
Unamortized discounts and premiums on market debt	-2,356	-2,171	-2,602	-5,256	-5,610	-6,342	-6,780	-6,659	-6,213	-4,751
Obligation related to capital leases	2,601	2,591	2,619	2,664	2,774	2,932	2,927	3,096	4,236	4,184
	453,996	446,158	441,810	437,543	433,984	427,424	421,149	414,192	390,697	514,020
<i>Pension and other liabilities—</i>										
Public sector pensions	128,346	129,185	126,921	125,708	127,560	129,579	131,062	134,726	137,371	139,909
Other employee and veteran future benefits	35,714	37,668	38,280	38,844	39,367	41,549	43,369	45,123	47,901	50,311
Due to Canada Pension Plan	6,217	6,391	6,770	7,093	7,483	2,771	151	54	106	90
Other liabilities	5,474	5,729	5,971	6,642	6,488	5,909	5,342	5,157	5,789	5,833
	175,751	178,973	177,942	178,287	180,898	179,808	179,924	185,060	191,167	196,143
Total interest-bearing debt	629,747	625,131	619,752	615,830	614,882	607,232	601,073	599,252	581,864	710,163
TOTAL LIABILITIES	713,623	713,610	702,996	699,026	700,094	704,972	702,505	705,763	692,327	824,162
FINANCIAL ASSETS										
CASH AND ACCOUNTS RECEIVABLE—										
Cash and cash equivalents	15,416	15,818	11,398	16,528	20,572	20,615	21,149	22,696	13,729	46,985
Tax receivables	43,321	48,572	45,605	43,597	47,953	53,477	59,113	66,492	65,902	71,911
Other accounts receivable	3,209	2,681	2,939	2,603	2,476	2,254	2,581	3,398	3,247	3,251
Total cash and accounts receivable	61,946	67,071	59,942	62,728	71,001	76,346	82,843	92,586	82,878	122,147
FOREIGN EXCHANGE ACCOUNTS—										
<i>International reserves held in the Exchange Fund</i>										
Account	38,630	47,845	48,667	44,849	41,247	39,114	40,936	44,673	42,904	51,194
International Monetary Fund—Subscriptions	12,390	12,814	12,821	12,942	12,185	11,240	10,673	11,106	10,752	12,011
Less: International Monetary Fund—Notes payable and special drawing rights allocations	9,526	10,389	9,442	8,841	9,119	9,483	10,782	11,601	11,357	11,496
Total foreign exchange accounts	41,494	50,270	52,046	48,950	44,313	40,871	40,827	44,178	42,299	51,709
LOANS, INVESTMENTS AND ADVANCES—										
<i>Enterprise Crown corporations and other government business enterprises</i>										
Other loans, investments and advances	11,796	12,633	11,952	12,858	14,594	17,625	20,584	23,683	30,167	104,049
	8,271	11,899	13,744	14,920	19,184	20,543	21,305	21,411	20,702	21,044
Total loans, investments and advances	20,067	24,532	25,696	27,778	33,778	38,168	41,889	45,094	50,869	125,093
TOTAL FINANCIAL ASSETS	123,507	141,873	137,684	139,456	149,092	155,385	165,559	181,858	176,046	298,949
NET DEBT	590,116	571,737	565,312	559,570	551,002	549,587	536,946	523,905	516,281	525,213
NON-FINANCIAL ASSETS										
Tangible capital assets	42,855	44,215	45,727	47,037	47,748	48,210	48,355	49,036	51,175	53,326
Inventories	6,451	6,591	6,438	6,113	6,134	5,525	5,875	5,988	6,248	6,348
Prepaid expenses	925	937	1,201	1,095	940	1,135	1,217	1,613	1,221	1,829
TOTAL NON-FINANCIAL ASSETS	50,231	51,743	53,366	54,245	54,822	54,870	55,447	56,637	58,644	61,503
ACCUMULATED DEFICIT	539,885	519,994	511,946	505,325	496,180	494,717	481,499	467,268	457,637	463,710

TABLE 1.3

GOVERNMENT OF CANADA
STATEMENT OF CHANGE IN NET DEBT

(in millions of dollars)

	Year ended March 31									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
NET DEBT AT BEGINNING OF YEAR	602,866	590,116	571,737	565,312	559,570	551,002	549,587	536,946	523,905	516,281
CHANGE IN NET DEBT DURING THE YEAR—										
ANNUAL SURPLUS (-) OR DEFICIT	-14,258	-19,891	-8,048	-6,621	-9,145	-1,463	-13,218	-13,752	-9,597	5,755
CHANGE DUE TO TANGIBLE CAPITAL ASSETS—										
Acquisition of tangible capital assets	3,851	3,880	4,487	5,051	4,535	4,619	4,046	4,789	5,957	6,249
Amortization of tangible capital assets	-2,290	-2,312	-2,583	-3,341	-3,502	-3,696	-3,904	-3,807	-3,954	-4,176
Proceeds from disposal of tangible capital assets	-46	-111	-56	-288	-91	-144	-146	-202	-440	-608
Net loss (-) or gain on disposal of tangible capital assets, including adjustments	-161	-97	-336	-112	-231	-317	149	-99	576	686
<i>Total change due to tangible capital assets</i>	<i>1,354</i>	<i>1,360</i>	<i>1,512</i>	<i>1,310</i>	<i>711</i>	<i>462</i>	<i>145</i>	<i>681</i>	<i>2,139</i>	<i>2,151</i>
CHANGE DUE TO INVENTORIES	141	140	-153	-325	21	-609	350	113	260	100
CHANGE DUE TO PREPAID EXPENSES	13	12	264	-106	-155	195	82	396	-392	608
NET DECREASE (-) OR INCREASE IN NET DEBT DUE TO OPERATIONS	-12,750	-18,379	-6,425	-5,742	-8,568	-1,415	-12,641	-12,562	-7,590	8,614
OTHER COMPREHENSIVE INCOME (-) OR LOSS ...								-479	-34	318
NET DECREASE (-) OR INCREASE IN NET DEBT	-12,750	-18,379	-6,425	-5,742	-8,568	-1,415	-12,641	-13,041	-7,624	8,932
NET DEBT AT END OF YEAR	590,116	571,737	565,312	559,570	551,002	549,587	536,946	523,905	516,281	525,213

TABLE 1.4

GOVERNMENT OF CANADA
STATEMENT OF CASH FLOW

(in millions of dollars)

	Year ended March 31									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
OPERATING ACTIVITIES—										
ANNUAL SURPLUS OR DEFICIT (-)	14,258	19,891	8,048	6,621	9,145	1,463	13,218	13,752	9,597	-5,755
Items not affecting cash—										
Share of annual profit in enterprise Crown corporations and other government business enterprises	-2,558	-3,272	-2,479	-2,958	-3,708	-4,853	-5,041	-5,336	-4,256	-4,773
Amortization of tangible capital assets	2,290	2,312	2,583	3,341	3,502	3,696	3,904	3,807	3,954	4,176
Net loss or gain (-) on disposal of tangible capital assets, including adjustments	161	97	336	112	231	317	-149	99	-576	-686
Change in inventories and prepaid expenses	-154	-152	-111	431	134	414	-431	-509	132	-708
Change in pension and other liabilities	7,560	3,222	-1,031	346	2,611	-1,090	116	5,136	6,107	4,976
Change in foreign exchange accounts	-6,826	-8,776	-1,776	3,096	4,637	3,442	44	-3,351	1,879	-9,410
Net change in other accounts	-4,663	2,010	-1,904	553	-3,385	5,163	-3,192	-1,508	5,194	6,069
Cash provided or used (-) by operating activities	10,068	15,332	3,666	11,542	13,167	8,552	8,469	12,090	22,031	-6,111
CAPITAL INVESTMENT ACTIVITIES—										
Acquisition of tangible capital assets	-3,851	-3,880	-4,487	-5,051	-4,535	-4,619	-4,046	-4,789	-5,957	-6,249
Proceeds from disposal of tangible capital assets	46	111	56	288	91	144	146	202	440	608
Cash used by capital investment activities	-3,805	-3,769	-4,431	-4,763	-4,444	-4,475	-3,900	-4,587	-5,517	-5,641
INVESTING ACTIVITIES—										
Enterprise Crown corporations and other government business enterprises—										
Equity transactions	1,765	2,055	2,167	1,814	1,843	1,669	2,012	2,602	2,436	1,495
Loans and advances issued	-446	-333	-248	-26	-167	-142	-198	-3,713	-5,052	-132,057
Loans and advances repayments	963	745	1,052	307	358	334	331	3,894	435	60,688
Other loans, investments and advances issued	-3,784	-7,213	-6,637	-6,216	-9,569	-8,218	-6,861	-16,969	-6,571	-6,910
Other loans, investments and advances repayments	3,447	2,942	3,926	4,716	4,929	6,866	5,182	16,475	6,883	5,041
Cash provided or used (-) by investing activities	1,945	-1,804	260	595	-2,606	509	466	2,289	-1,869	-71,743
TOTAL CASH GENERATED OR USED (-) BEFORE FINANCING ACTIVITIES	8,208	9,759	-505	7,374	6,117	4,586	5,035	9,792	14,645	-83,495
FINANCING ACTIVITIES—										
Canadian currency borrowings issued	268,357	225,899	258,142	309,420	336,260	335,682	363,824	369,354	343,755	531,668
Canadian currency borrowings repayments	-268,432	-235,825	-255,931	-305,773	-337,734	-335,969	-366,123	-373,886	-366,493	-415,801
Foreign currencies borrowings issued	33,418	34,176	23,412	17,297	14,227	13,608	15,859	11,586	11,099	24,500
Foreign currencies borrowings repayments	-36,830	-33,607	-29,538	-23,188	-14,826	-17,864	-18,061	-15,299	-11,973	-23,616
Cash used (-) or provided by financing activities	-3,487	-9,357	-3,915	-2,244	-2,073	-4,543	-4,501	-8,245	-23,612	116,751
NET INCREASE OR DECREASE (-) IN CASH	4,721	402	-4,420	5,130	4,044	43	534	1,547	-8,967	33,256
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	10,695	15,416	15,818	11,398	16,528	20,572	20,615	21,149	22,696	13,729
CASH AND CASH EQUIVALENTS AT END OF YEAR	15,416	15,818	11,398	16,528	20,572	20,615	21,149	22,696	13,729	46,985

TABLE 1.5

GOVERNMENT OF CANADA

DETAILED STATEMENT OF NON-BUDGETARY TRANSACTIONS AND OF NON-FINANCIAL ASSETS

(in millions of dollars)

	Year ended March 31									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
LOANS, INVESTMENTS AND ADVANCES—										
Enterprise Crown corporations and other government business enterprises—										
Loans and advances—										
Canada Mortgage and Housing Corporation	223	224	226	218	219	190	200	148	258	-57,470
Business Development Bank of Canada									-1,000	-6,284
Farm Credit Canada	236	226	578						-3,840	-7,610
Other	58	-38		63	-28	2	-67	33	-35	-5
	517	412	804	281	191	192	133	181	-4,617	-71,369
Investments—										
Share of annual profit	-2,558	-3,272	-2,479	-2,958	-3,708	-4,853	-5,041	-5,336	-4,256	-4,773
Other comprehensive income (-) or loss								-479	-34	318
Dividends	1,792	1,990	2,078	1,881	1,907	1,944	2,027	2,604	2,436	2,095
Capital	-27	65	89	-67	-64	-275	-15	-3		-600
	-793	-1,217	-312	-1,144	-1,865	-3,184	-3,029	-3,214	-1,854	-2,960
Total	-276	-805	492	-863	-1,674	-2,992	-2,896	-3,033	-6,471	-74,329
Less:										
Amount expected to be repaid from future appropriations	-11	32	-190	43	62	39	63	66	32	-473
Unamortized discounts and premiums									-19	26
Total	-265	-837	682	-906	-1,736	-3,031	-2,959	-3,099	-6,484	-73,882
Other loans, investments and advances—										
Portfolio investments	1					1,225	-101			6
National governments, including developing countries	822	-177	185	828	572	171	158	80	143	-182
International organizations	-303	-590	-459	-349	-72	-253	-224	-491	-321	-905
Provincial and territorial governments	-368	-963	385	-249	-2,459	-673	14	285	899	217
Other loans, investments and advances	-489	-2,541	-2,822	-1,730	-2,681	-1,822	-1,524	-367	-410	-1,005
Total	-337	-4,271	-2,711	-1,500	-4,640	-1,352	-1,677	-493	311	-1,869
Less: allowance for valuation	737	-643	-865	-324	-376	6	-915	-387	-398	-1,527
Total	-1,074	-3,628	-1,846	-1,176	-4,264	-1,358	-762	-106	709	-342
Total loans, investments and advances	-1,339	-4,465	-1,164	-2,082	-6,000	-4,389	-3,721	-3,205	-5,775	-74,224
PENSION AND OTHER LIABILITIES—										
Public sector pensions	5,939	839	-2,264	-1,213	1,852	2,019	1,483	3,664	2,645	2,538
Other employee and veteran future benefits	579	1,954	612	564	523	2,182	1,820	1,754	2,778	2,410
Due to Canada Pension Plan	790	174	379	323	390	-4,712	-2,620	-97	52	-16
Other liabilities	252	255	242	672	-154	-579	-567	-185	632	44
Total pension and other liabilities	7,560	3,222	-1,031	346	2,611	-1,090	116	5,136	6,107	4,976
NON-FINANCIAL ASSETS—										
Tangible capital assets	-1,354	-1,360	-1,512	-1,310	-711	-462	-145	-681	-2,139	-2,152
Inventories	-141	-140	153	325	-21	609	-350	-113	-260	-100
Prepaid expenses	-13	-12	-264	106	155	-195	-82	-396	392	-608
Total non-financial assets	-1,508	-1,512	-1,623	-879	-577	-48	-577	-1,190	-2,007	-2,860
OTHER TRANSACTIONS—										
Tax receivables	-1,483	-5,251	2,967	2,008	-4,356	-5,524	-5,636	-7,379	590	-6,009
Other accounts receivable	160	528	-258	336	127	223	-327	-817	151	-3
Provincial and territorial tax collection agreements account	-1,402	-824	-1,139	-934	2,374	1,103	2,316	410	-1,311	-168
Tax payables	966	3,221	1,254	-735	-509	2,610	2,752	2,986	7,622	1,835
Other liabilities	641	2,206	-5,350	1,621	151	8,813	-1,376	1,683	-2,359	1,869
Total other transactions	-1,118	-120	-2,526	2,296	-2,213	7,225	-2,271	-3,117	4,693	-2,476
TOTAL NON-BUDGETARY TRANSACTIONS AND NON-FINANCIAL ASSETS	3,595	-2,875	-6,344	-319	-6,179	1,698	-6,453	-2,376	3,018	-74,584

TABLE 1.6

GOVERNMENT OF CANADA
DETAILED STATEMENT OF FOREIGN EXCHANGE, UNMATURED DEBT AND CASH TRANSACTIONS

(in millions of dollars)

	Year ended March 31									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
FOREIGN EXCHANGE ACCOUNTS—										
International reserves held in the Exchange Fund Account	-6,775	-9,215	-822	3,818	3,602	2,133	-1,822	-3,737	1,769	-8,290
International Monetary Fund—Subscriptions	658	-424	-7	-121	757	945	567	-433	354	-1,259
	-6,117	-9,639	-829	3,697	4,359	3,078	-1,255	-4,170	2,123	-9,549
Less: International Monetary Fund—Notes payable	634	-835	947	623	-336	-453	-1,412	-771	201	14
Special drawing rights allocations	75	-28		-22	58	89	113	-48	43	-154
	709	-863	947	601	-278	-364	-1,299	-819	244	-140
Total foreign exchange accounts	-6,826	-8,776	-1,776	3,096	4,637	3,442	44	-3,351	1,879	-9,409
UNMATURED DEBT—										
Payable in Canadian currency—										
Marketable bonds	-1,278	1,702	-941	-5,367	-9,354	-11,981	-4,664	-3,652	-3,932	41,636
Treasury bills	2,900	-11,150	5,339	10,371	8,967	13,821	4,398	2,477	-17,138	75,339
Retail debt	-1,173	-390	-2,133	-1,382	-1,254	-2,250	-1,738	-2,167	-2,107	-536
Bonds for Canada Pension Plan	-511	-79	-82	-19	56	-35	-291	-1,359	-700	-519
	-62	-9,917	2,183	3,603	-1,585	-445	-2,295	-4,701	-23,877	115,919
Payable in foreign currencies	-3,412	570	-6,126	-5,891	-599	-4,256	-2,201	-3,713	-875	883
Cross-currency swap revaluation account	-1,003	1,334	-2	630	-1,132	-1,285	-1,336	1,167	-329	5,110
Unamortized discounts and premiums on market debt	-1,816	185	-431	-2,654	-354	-732	-438	121	446	1,462
Obligation related to capital leases	-13	-10	28	44	111	158	-5	169	1,140	-51
Total unmatured debt	-6,306	-7,838	-4,348	-4,268	-3,559	-6,560	-6,275	-6,957	-23,495	123,323
CASH AND CASH EQUIVALENTS										
AT END OF YEAR—										
In Canadian currency	15,373	15,789	11,351	16,478	20,559	20,607	21,152	22,701	13,733	46,989
In foreign currencies	43	29	47	50	13	8	-3	-5	-4	-4
Total cash and cash equivalents	15,416	15,818	11,398	16,528	20,572	20,615	21,149	22,696	13,729	46,985

GLOSSARY OF TERMS

The following terms are used in this section and throughout the financial statements in Section 2 of this Volume. The definitions are taken from three primary sources:

- 1- <http://btb.termiumplus.gc.ca/site/termium.php?lang=eng>
 - 2- The *CICA Public Sector Accounting Handbook*.
 - 3- Glossary of Frequently-Used Terms, Finance Canada.
- **Accounts of Canada –**
The centralized record of the financial transactions of the Government of Canada, maintained by the Receiver General. The accounts of Canada summarize revenues, expenses, assets and liabilities transactions.
 - **Accrued Benefit Obligation –**
The value of future benefits attributed to services rendered by employees and former employees to the accounting date.
 - **Accumulated Deficit –**
The accumulated net total of all past federal deficits and surpluses since Confederation. The accumulated deficit is also equal to total liabilities less total assets – both financial and non-financial.
 - **Actuarial Valuation for Accounting Purposes –**
An assessment of the financial status of a benefit plan. It consists of the valuation of assets held to discharge the benefit liability and calculation of the actuarial present value of benefits to be paid under the plan. The valuation results in a calculation of the required future contributions or payments and a determination of any gains or losses since the last valuation.
 - **Allowance –**
Estimated potential losses on the realization of government financial claims or estimated financial obligations that would not otherwise be recorded in the financial statements.
 - **Appropriation –**
Any authority of Parliament to pay money out of the Consolidated Revenue Fund.
 - **Capital Lease –**
A lease that, from the point of view of the lessee, transfers substantially all the benefits and risks incident to ownership of property to the lessee.
 - **Consolidated Revenue Fund –**
The aggregate of all public moneys that are on deposit at the credit of the Receiver General for Canada.
 - **Consumer Price Index (CPI) –**
A measure of price changes produced by Statistics Canada on a monthly basis. The CPI measures the retail prices of a “shopping basket” of about 300 goods and services including food, housing, transportation, clothing and recreation. The index is “weighted”, meaning that it gives greater importance to price changes for some products than others – more to housing, for example, than to entertainment – in an effort to reflect typical spending patterns. Increases in the CPI are also referred to as increases in the cost of living.
 - **Contingent Liability –**
A potential debt which may become an actual financial obligation if certain events occur or fail to occur.
 - **Contractual Obligation –**
A written obligation to outside organizations or individuals as a result of a contract.
 - **Defined Benefit Pension Plan –**
A plan that specifies either the benefits to be received by employees after retirement or the method for determining those benefits.
 - **Enterprise Crown Corporation –**
A corporation which is not dependent on parliamentary appropriations and whose principal activity and source of revenues are the sale of goods and/or services to outside parties. An enterprise Crown corporation is ultimately accountable to Parliament, through a minister of the Crown, for the conduct of its affairs.
 - **Financial Assets –**
An asset on hand at the end of the accounting period, which could provide resources to discharge existing liabilities or finance future operations. Financial assets include cash and assets that are convertible into cash and are not intended for consumption in the normal course of activities.
 - **Full Accrual Accounting –**
The method of recording transactions by which revenues and expenses are reflected in the determination of results for the period in which they are considered to have been earned and incurred, respectively, whether or not such transactions have been settled finally by the receipt or payment of cash or its equivalent.
 - **G-7 (Group of Seven) –**
The G-7 consists of the world's seven largest industrial market economies: the United States, Japan, Germany, France, Great Britain, Italy and Canada. The leaders of these countries meet annually to discuss political and economic issues of mutual concern. In addition, G-7 finance ministers meet several times a year to discuss economic policy. Their work is supported by regular, functional meetings of officials, including the G-7 Finance Deputies.

- **Gross Domestic Product (GDP) –**
The total value of all goods and services produced within Canada during a given year. It is a measure of the income generated by production within Canada. Also referred to as annual economic output or, more simply, output. To avoid counting the same output more than once, GDP includes only final goods and services – not those that are used to make another product. GDP would not include the wheat used to make bread, but would include the bread itself.
- **Net Book Value of Tangible Capital Assets –**
The cost of tangible capital assets less both accumulated amortization and the amount of any write-downs.
- **Net Debt –**
The total liabilities of the government less its financial assets.
- **Non-Financial Assets –**
An asset on hand at the end of the accounting period, which could not normally be converted to cash to pay off the debt, without disrupting government operations.
- **Operating Lease –**
A lease in which the lessor retains substantially all the benefits and risks of ownership.
- **Other comprehensive income :**
Other comprehensive income holds any unrealized gains and losses resulting from the change in market value on assets that are classified as available-for-sale or derivative instruments used in hedging activities.
- **Public Money –**
All money belonging to Canada received or collected by the Receiver General or any other public officer in his official capacity or any person authorized to receive or collect such money.
- **Real Return Bonds –**
These bonds pay semi-annual interest based on a real interest rate. Unlike standard fixed-coupon marketable bonds, interest payments on real return bonds are adjusted for changes in the consumer price index.
- **Retail Debt –**
Canada Savings Bonds, Canada Premium Bonds and Canada Investment Bonds.
- **Surplus –**
The amount by which government revenue exceeds expenses in any given year.
- **Swap –**
An agreement that exchanges one type of return or financial instrument for another (e.g. a fixed for a floating rate of interest).
- **Tangible Capital Asset –**
A non-financial asset having physical substance that:
 - (i) is held for use in the production or supply of goods and services;
 - (ii) has a useful economic life extending beyond an accounting period; and
 - (iii) has been acquired to be used on a continuing basis.
- **Transfer Payments –**
A transfer of money from a government to an individual, an organization or another government for which the government making the transfer does not:
 - (i) receive any goods or services directly in return as would occur in a purchase/sales transaction;
 - (ii) expect to be repaid in the future, as would be expected in a loan; or
 - (iii) expect a financial return, as would be expected in an investment.

SECTION 2

2008-2009

PUBLIC ACCOUNTS OF CANADA

Financial Statements of the Government of Canada and Report and Observations of the Auditor General of Canada

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PREFACE TO THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

The fundamental purpose of these financial statements is to provide information to Parliament, and thus to the public, to facilitate an understanding and evaluation of the full nature and extent of the financial affairs and resources for which the Government is responsible. These financial statements reflect the financial position of the Government at the reporting date, as well as its results of operations, accumulated deficit, change in net debt and cash flow for the year then ended.

The two fundamental concepts underlying the Government's accounting system are found in the Constitution Acts: first, that all duties and revenues received, other than those reserved to the provinces, "shall form One Consolidated Revenue Fund" (CRF); second, that the balance of the CRF, after certain prior charges, "shall be appropriated by the Parliament of Canada".

The right of Canada to raise taxes and revenues is contained in the Constitution Acts, and is given specific form in various Acts passed by Parliament. Revenues can be raised and moneys can be spent or borrowed by the Government only with the authority of Parliament. All receipts of money by departments and agencies must be deposited into the CRF. All disbursements from the CRF for spending on operations, for loans, investments and advances, and for the redemption of matured debt, must be authorized by Parliament, through annual appropriation acts and other statutes.

Wholly-owned Crown corporations that are agents of Her Majesty may also only borrow as authorized by Acts of Parliament. Such Acts usually place a ceiling on the amount of borrowings that can be outstanding at any one time. Non-agent Crown corporations and other government business enterprises can borrow without specific parliamentary authority, although such borrowings are sometimes guaranteed by the Government with the authority of Parliament.

The financial statements of the Government of Canada consist of four statements and accompanying notes.

The first is the **Statement of Operations and Accumulated Deficit**, which presents the Government's revenues, expenses, deficit or surplus, and other comprehensive loss or income for the year, and the net accumulation of the annual surpluses and deficits since Confederation.

The second is the **Statement of Financial Position**, which discloses the Government's cash balance and investments, amounts owing to and by the Government at the end of the year, and the Government's non-financial assets such as its tangible capital assets and inventories. It also presents both the accumulated deficit of the Government and its net debt which is the difference between the Government's total liabilities and its financial assets.

The third is the **Statement of Change in Net Debt**, which explains the difference between the Government's annual deficit or surplus and the change in the net debt for the year. It reports the extent to which revenues recognized in the year were sufficient to offset expenditures, as opposed to the expenses recognized in the annual deficit or surplus.

The fourth is the **Statement of Cash Flow**, which provides information on the Government's cash provided by or used for operating, capital investment, investing and financing activities.

Other sections in this volume together with Volume II and Volume III of the *Public Accounts of Canada*, provide more detailed supplementary information in respect of matters reported in the financial statements. The report of the Auditor General of Canada on the financial statements does not extend to this supplementary information.

STATEMENT OF RESPONSIBILITY

The financial statements in this section are prepared by the Government of Canada in accordance with the accounting policies set out in Note 1 to the financial statements, which are based on Canadian generally accepted accounting principles for the public sector, and on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of the financial statements rests with the Government. The financial statements are prepared under the joint direction of the President of the Treasury Board, the Minister of Finance, and the Receiver General for Canada in compliance with governing legislation. The financial statements are prepared on a full accrual basis of accounting whereby, assets include both financial and non-financial assets, revenues, including tax revenues are recorded when earned, and expenses include accrued expenses and amortization of tangible capital assets. The information included in these financial statements is based on the Government's best estimates and judgement, with due consideration given to materiality.

To fulfill its accounting and reporting responsibilities, the Government maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. These systems are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of public money and safeguard the assets and properties of Canada under Government administration. The Receiver General for Canada maintains the accounts of Canada, a centralized summary record of the Government's financial transactions. Additional information is obtained as required, from departments, agencies, Crown corporations, other government business enterprises, and other entities to meet accounting and reporting requirements.

The Government presents the financial statements to the Auditor General of Canada who audits them and provides an independent audit opinion to the House of Commons. The duties of the Auditor General of Canada in that respect are contained in section 6 of the *Auditor General Act*. Additional information is provided in the observations of the Auditor General of Canada at the end of this section.

Annually, the financial statements are tabled in the House of Commons as part of the *Public Accounts of Canada*, and are referred to the Standing Committee on Public Accounts, which reports to Parliament on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying audit opinion.

On behalf of the Government of Canada.



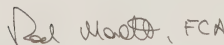
MICHELLE D'AURAY
*Secretary of the Treasury Board
of Canada*



STEPHEN R. RICHARDSON
*Acting Deputy Minister of
Finance*



FRANÇOIS GUIMONT
*Deputy Receiver General for
Canada*



ROD MONETTE
*Comptroller General of
Canada*

August 24, 2009



Auditor General of Canada
Vérificatrice générale du Canada

**REPORT OF THE AUDITOR GENERAL
ON THE
FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA**

To the House of Commons

I have audited the statement of financial position of the Government of Canada as at March 31, 2009 and the statements of operations and accumulated deficit, change in net debt, and cash flow for the year then ended. These financial statements are the responsibility of the Government. My responsibility, as required by section 6 of the *Auditor General Act*, is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting policies used and significant estimates made by the Government, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Government as at March 31, 2009 and the results of its operations, the changes in its net debt and its cash flows for the year then ended in accordance with the stated accounting policies of the Government set out in Note 1 to the financial statements, which conform with Canadian generally accepted accounting principles. As required by section 6 of the *Auditor General Act*, I report that, in my opinion, these policies have been applied on a basis consistent with that of the preceding year.

Additional information and comments on the financial statements and this Report are included in my Observations at the end of Section 2, Volume I of the *Public Accounts of Canada 2009*.

Sheila Fraser

Sheila Fraser, FCA
Auditor General of Canada
Ottawa, Canada
August 24, 2009

GOVERNMENT OF CANADA

Statement of Operations and Accumulated Deficit
for the Year Ended March 31, 2009

(in millions of dollars)

	2009		2008
	Budget (Note 2)	Actual	Actual
REVENUES			
<i>TAX REVENUES (Note 16) —</i>			
<i>Income tax revenues —</i>			
Personal	118,595	116,024	113,063
Corporate	36,830	29,476	40,628
Non-resident	5,890	6,298	5,693
<i>Total income tax revenues</i>	<i>161,315</i>	<i>151,798</i>	<i>159,384</i>
<i>Other taxes and duties —</i>			
Goods and services tax	27,565	25,740	29,920
Energy taxes	5,250	5,161	5,139
Customs import duties	4,190	4,036	3,903
Other excise taxes and duties	4,795	4,869	5,245
<i>Total other taxes and duties</i>	<i>41,800</i>	<i>39,806</i>	<i>44,207</i>
<i>TOTAL TAX REVENUES</i>	<i>203,115</i>	<i>191,604</i>	<i>203,591</i>
<i>EMPLOYMENT INSURANCE PREMIUMS</i>	<i>16,530</i>	<i>16,887</i>	<i>16,558</i>
<i>OTHER REVENUES —</i>			
Crown corporation revenues	7,340	7,760	6,504
Other program revenues	13,410	15,105	13,895
Foreign exchange net revenues	1,515	1,736	1,872
<i>TOTAL OTHER REVENUES</i>	<i>22,265</i>	<i>24,601</i>	<i>22,271</i>
<i>TOTAL REVENUES</i>	<i>241,910</i>	<i>233,092</i>	<i>242,420</i>
EXPENSES (Notes 3 and 16)			
<i>TRANSFER PAYMENTS —</i>			
Old age security benefits, guaranteed income supplement and spouse's allowance	33,265	33,377	31,955
Other levels of government	46,180	46,515	46,152
Employment insurance benefits	15,295	16,308	14,298
Children's benefits	11,905	11,901	11,894
Other transfer payments	29,617	30,192	27,032
<i>TOTAL TRANSFER PAYMENTS</i>	<i>136,262</i>	<i>138,293</i>	<i>131,331</i>
<i>OTHER PROGRAM EXPENSES —</i>			
Crown corporation expenses	7,353	8,066	7,340
Ministry expenses	64,480	61,498	60,827
<i>TOTAL OTHER PROGRAM EXPENSES</i>	<i>71,833</i>	<i>69,564</i>	<i>68,167</i>
<i>TOTAL PROGRAM EXPENSES</i>	<i>208,095</i>	<i>207,857</i>	<i>199,498</i>
<i>PUBLIC DEBT CHARGES</i>	<i>31,509</i>	<i>30,990</i>	<i>33,325</i>
<i>TOTAL EXPENSES</i>	<i>239,604</i>	<i>238,847</i>	<i>232,823</i>
<i>ANNUAL DEFICIT (-) OR SURPLUS</i>	<i>2,306</i>	<i>-5,755</i>	<i>9,597</i>
<i>ACCUMULATED DEFICIT AT BEGINNING OF YEAR</i>	<i>457,637</i>	<i>457,637</i>	<i>467,268</i>
<i>OTHER COMPREHENSIVE LOSS (-) OR INCOME (Note 4)</i>	<i>-318</i>	<i>-318</i>	<i>34</i>
<i>ACCUMULATED DEFICIT AT END OF YEAR (Note 4)</i>	<i>455,331</i>	<i>463,710</i>	<i>457,637</i>

The accompanying notes are an integral part of these statements.
Details (unaudited) can be found in other sections of this volume.

GOVERNMENT OF CANADA

Statement of Financial Position
as at March 31, 2009

(in millions of dollars)

	2009	2008
LIABILITIES		
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES —		
Other accounts payable and accrued liabilities (Note 15)	49,379	47,000
Tax payables	50,845	49,010
Environmental liabilities (Note 15)	6,342	6,669
Interest and matured debt	6,919	7,182
Allowance for guarantees (Note 15)	514	602
TOTAL ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	113,999	110,463
INTEREST-BEARING DEBT —		
Unmatured debt (Note 5)	514,020	390,697
Pension and other liabilities —		
Public sector pensions (Note 6)	139,909	137,371
Other employee and veteran future benefits (Note 6)	50,311	47,901
Other liabilities (Note 7)	5,923	5,895
<i>Total pension and other liabilities</i>	<i>196,143</i>	<i>191,167</i>
TOTAL INTEREST-BEARING DEBT	710,163	581,864
TOTAL LIABILITIES	824,162	692,327
FINANCIAL ASSETS		
CASH AND ACCOUNTS RECEIVABLE —		
Cash and cash equivalents	46,985	13,729
Tax receivables (Note 8)	71,911	65,902
Other accounts receivable (Note 8)	3,251	3,247
TOTAL CASH AND ACCOUNTS RECEIVABLE	122,147	82,878
FOREIGN EXCHANGE ACCOUNTS (Note 9)	51,709	42,299
LOANS, INVESTMENTS AND ADVANCES —		
Enterprise Crown corporations and other government business enterprises (Notes 4, 10 and 15)	104,049	30,167
Other loans, investments and advances (Note 11)	21,044	20,702
TOTAL LOANS, INVESTMENTS AND ADVANCES	125,093	50,869
TOTAL FINANCIAL ASSETS	298,949	176,046
NET DEBT	525,213	516,281
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 12)	53,326	51,175
Inventories	6,348	6,248
Prepaid expenses	1,829	1,221
TOTAL NON-FINANCIAL ASSETS	61,503	58,644
ACCUMULATED DEFICIT (Note 4)	463,710	457,637
CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES (Notes 14 and 15)		

The accompanying notes are an integral part of these statements.
Details (unaudited) can be found in other sections of this volume.

GOVERNMENT OF CANADA

Statement of Change in Net Debt
for the Year Ended March 31, 2009

(in millions of dollars)

	2009		2008
	Budget (Note 2)	Actual	Actual
NET DEBT AT BEGINNING OF YEAR	516,281	516,281	523,905
CHANGE IN NET DEBT DURING THE YEAR —			
ANNUAL DEFICIT OR SURPLUS (-)	-2,306	5,755	-9,597
CHANGE DUE TO TANGIBLE CAPITAL ASSETS —			
Acquisition of tangible capital assets	5,760	6,249	5,957
Amortization of tangible capital assets	-4,225	-4,176	-3,954
Proceeds from disposal of tangible capital assets	-150	-608	-440
Net gain on disposal of tangible capital assets, including adjustments		686	576
TOTAL CHANGE DUE TO TANGIBLE CAPITAL ASSETS	1,385	2,151	2,139
CHANGE DUE TO INVENTORIES		100	260
CHANGE DUE TO PREPAID EXPENSES		608	-392
NET INCREASE OR DECREASE (-) IN NET DEBT DUE TO OPERATIONS.....	-921	8,614	-7,590
OTHER COMPREHENSIVE LOSS OR INCOME (-) (Notes 4 and 10)		318	-34
NET INCREASE OR DECREASE (-) IN NET DEBT.....	-921	8,932	-7,624
NET DEBT AT END OF YEAR.....	515,360	525,213	516,281

The accompanying notes are an integral part of these statements.
Details (unaudited) can be found in other sections of this volume.

GOVERNMENT OF CANADA

Statement of Cash Flow
for the Year Ended March 31, 2009

(in millions of dollars)

	2009	2008
OPERATING ACTIVITIES —		
ANNUAL DEFICIT (-) OR SURPLUS	-5,755	9,597
Items not affecting cash —		
Share of annual profit in enterprise Crown corporations and other government business enterprises	-4,773	-4,256
Amortization of tangible capital assets	4,176	3,954
Net gain on disposal of tangible capital assets, including adjustments	-686	-576
Change in inventories and prepaid expenses	-708	132
Change in pension and other liabilities	4,976	6,107
Change in foreign exchange accounts	-9,410	1,879
Net change in other accounts	6,069	5,194
CASH USED (-) OR PROVIDED BY OPERATING ACTIVITIES	-6,111	22,031
CAPITAL INVESTMENT ACTIVITIES —		
Acquisition of tangible capital assets	-6,249	-5,957
Proceeds from disposal of tangible capital assets	608	440
CASH USED BY CAPITAL INVESTMENT ACTIVITIES	-5,641	-5,517
INVESTING ACTIVITIES —		
Enterprise Crown corporations and other government business enterprises —		
Equity transactions	1,495	2,436
Loans and advances issued	-132,057	-5,052
Loans and advances repayments	60,688	435
Other loans, investments and advances issued	-6,910	-6,571
Other loans, investments and advances repayments	5,041	6,883
CASH USED BY INVESTING ACTIVITIES	-71,743	-1,869
TOTAL CASH USED (-) OR GENERATED BEFORE		
FINANCING ACTIVITIES	-83,495	14,645
FINANCING ACTIVITIES —		
Canadian currency borrowings issued	531,668	343,755
Canadian currency borrowings repayments	-415,801	-366,493
Foreign currencies borrowings issued	24,500	11,099
Foreign currencies borrowings repayments	-23,616	-11,973
CASH PROVIDED OR USED (-) BY FINANCING ACTIVITIES	116,751	-23,612
NET INCREASE OR DECREASE (-) IN CASH	33,256	-8,967
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	13,729	22,696
CASH AND CASH EQUIVALENTS AT END OF YEAR	46,985	13,729
SUPPLEMENTARY INFORMATION		
Cash used for interest	17,666	19,357

The accompanying notes are an integral part of these statements.
Details (unaudited) can be found in other sections of this volume.

Notes to the Financial Statements of the Government of Canada

1. Summary of Significant Accounting Policies

Reporting entity

The reporting entity of the Government of Canada includes all departments, agencies, corporations, organizations, and funds, which are controlled by the Government. For financial reporting purposes, control is defined as the power to govern the financial and operating policies of an organization with benefits from the organization's activities being expected, or the risk of loss being assumed by the Government. All organizations defined as departments and as Crown corporations in the *Financial Administration Act* are included in the reporting entity. Other organizations not listed in the *Financial Administration Act* may also meet the definition of control and they are included in the Government's reporting entity if their revenues, expenses, assets or liabilities are significant.

The financial activities of all of these entities are consolidated in these financial statements, except for enterprise Crown corporations and other government business enterprises, which are not dependent on the Government for financing their activities. These corporations are reported under the modified equity basis of accounting.

The Canada Pension Plan (the Plan) is excluded from the reporting entity because changes to the Plan require the agreement of two thirds of participating provinces and it is therefore not controlled by the Government.

Basis of accounting

These financial statements are prepared using the Government's accounting policies stated below, which are based on Canadian generally accepted accounting principles for the public sector. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian generally accepted accounting principles.

The Government reports all revenues and expenses on an accrual basis. Assets are carried at the lower of cost or net realizable value. Liabilities and financial obligations to outside organizations are recorded at the estimated amount ultimately payable. Both financial assets and non-financial assets are reported on the Statement of Financial Position. Non-financial assets are charged to expense through amortization or upon utilization. Non-financial assets are not taken into consideration when determining the net debt of the Government, but rather are deducted from the net debt to determine the accumulated deficit. Other comprehensive loss or income, resulting from the accounting of enterprise Crown corporations and other government business enterprises under the modified equity basis, is excluded from the calculation of the Government's annual deficit or surplus and is

recorded directly to the Government's accumulated deficit and net debt.

Revenues

Tax revenues are non-exchange transactions, which are generally derived from exchange transactions between third parties. They are recognized, on an accrual basis, in the period in which the event that gave rise to the revenue takes place. Income tax revenue is recognized when the taxpayer has earned the income subject to the tax. Domestic goods and services tax revenue is recognized at the time of the sale of goods or the provision of services and is presented on the Statement of Operations and Accumulated Deficit net of tax credits. Excise duties revenue is recognized when the taxpayer manufactures goods taxable under the *Excise Act*. Excise taxes revenue are recognized when a taxpayer sells goods taxable under the *Excise Act*. Customs duties and goods and services tax revenue on imports is recognized when goods are authorized to enter Canada.

Tax revenues are measured from amounts assessed and from estimates of amounts not assessed based on cash received. Annual revenues also include adjustments between the estimated revenues of previous years and actual amounts, as well as revenues from reassessments relating to prior years. Revenues do not include estimates for amounts of unreported taxes.

Tax revenues that were not collected at year-end and refunds that were not yet disbursed are reported respectively as tax receivables and tax payables on the Statement of Financial Position. These amounts also include other receivables and payables for amounts collected through the tax system such as provincial and territorial taxes, employment insurance premiums and Canada Pension Plan.

Other revenues are recognized in the period to which they relate. Employment insurance premiums are recognized as revenue in the period the insurable earnings are earned.

Expenses

Expenses for Government operations are recorded when goods are received or services are rendered. Transfer payments are recorded as expenses when the recipient has met the eligibility criteria or fulfilled the terms of a contractual transfer agreement, or, in the case of transactions which do not form part of an existing program, when the Government announces a decision to make a non-recurring transfer, provided the enabling legislation or authorization for payment receives parliamentary approval prior to the completion of the financial statements.

Expenses include provisions to reflect changes in the economic value of assets or liabilities, including provisions for bad debts, for loans, investments and advances, and for inventory obsolescence. Expenses also include amortization of tangible capital assets and utilization of inventories and prepaid expenses.

Premiums and discounts on public debt are amortized on a straight line basis over the term to maturity of the respective debt instrument. The corresponding amortization is recorded as part of public debt charges.

Cash and cash equivalents

Cash consists of public moneys on deposit and cash in transit less outstanding cheques and warrants. Cash equivalents consist mainly of term deposits usually not exceeding 31 days.

Foreign exchange accounts

Short-term deposits, marketable securities and special drawing rights held in the foreign exchange accounts are recorded at cost. Marketable securities are adjusted for amortization of purchase discounts and premiums. Purchases and sales of securities are recorded at the settlement date. Investment income earned with respect to foreign accounts as well as write-downs to reflect other than temporary impairment in the fair value of securities are included in foreign exchange net revenues on the Statement of Operations and Accumulated Deficit. Canada's subscriptions to the capital of the International Monetary Fund are recorded at cost.

Loans, investments and advances

Loans, investments and advances are initially recorded at cost and are adjusted to reflect the concessionary terms of those loans made on a long-term, low interest or interest-free basis and the portion of the loans that are expected to be repaid from future appropriations.

When necessary an allowance for valuation is recorded to reduce the carrying value of loans, investments and advances to amounts that approximate their net realizable value.

For loans to national governments, including developing countries, the allowance is determined based on the Government's identification and evaluation of countries that have formally applied for debt service relief, on estimated probable losses that exist on the remaining portfolio, and on changes in the economic conditions of sovereign debtors.

Non-financial assets

The costs of acquiring land, buildings, equipment and other capital property are capitalized as tangible capital assets and, except for land, are amortized to expense over the

estimated useful lives of the assets. For certain tangible capital assets where the costs are not readily available, such as older buildings, estimated current costs have been extrapolated back in time in a systematic and rational manner to approximate original costs. Assets acquired under capital leases are recorded at the present value of the minimum lease payments using Government's Consolidated Revenue Fund term lending rate at the inception of the leases with corresponding lease obligations recorded under unmatured debt on the Statement of Financial Position. They are amortized over the lease term or over the estimated useful life in accordance with the asset type if the lease term contains terms that allow ownership to pass to the Government or a bargain purchase option.

Tangible capital assets do not include immovable assets located on reserves as defined in the *Indian Act*, the cost of works of art and museum collections and Crown land to which no acquisition cost is attributable. Intangible assets are also not recognized in the Government's financial statements.

Inventories are comprised of spare parts and supplies that are held for future program delivery and are not mainly intended for resale. They are valued at cost. Inventories that no longer have service potential are valued at the lower of cost or net realizable value. Items for which the costs are not readily available have been valued using management's best estimates of original cost based on available information.

Pensions and other employee and veteran future benefits

Employees' entitlements to pension benefits and to other employee and veteran future benefits are reported on an actuarial basis. This process is intended to determine the current value of future entitlements and uses various estimates. When actual experience varies from estimates, the adjustments are amortized over the estimated average remaining service lives of the employees.

Contingent liabilities

Contingent liabilities, including provisions for losses on loan guarantees, are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

For loan guarantees, the amount of the allowance is estimated by taking into consideration the nature of the loan guarantee, loss experience and current conditions at the date of the preparation of the financial statements. The allowance is reviewed on an ongoing basis. Changes in the allowance are recorded as expenses in the year.

Environmental liabilities

Environmental liabilities consist of the estimated costs related to the management and remediation of environmentally contaminated sites and unexploded explosive ordnance affected sites, as well as the estimated costs of decommissioning nuclear facilities. For contaminated sites and unexploded explosive ordnance affected sites, a liability is accrued and an expense recorded based on management's best estimates when the contamination occurs or when the Government becomes aware of the contamination and is obligated, or is likely obligated to incur such costs. The liability reflects the present value of estimated cash flows required to remediate the environmentally contaminated sites and unexploded explosive ordnance affected sites to an acceptable condition according to the current and intended use of the sites by the Government. The liability is increased each year to reflect the time and value of money and new obligations, adjusted for changes in management estimates of costs, and decreased by the actual costs incurred. If the likelihood of the Government's obligation to incur these costs is not determinable or if an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

For the decommissioning of nuclear facilities, the liability reflects the present value of the expected decommissioning and site remediation costs. The liability is increased each year to reflect the time value of money, adjusted for changes in management estimates of costs, and is decreased by the actual costs incurred.

Foreign currency translation

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates in effect at the time of those transactions. Monetary assets and liabilities denominated in foreign currencies are translated using rates at March 31. Gains and losses resulting from foreign currency translation are reported on the Statement of Operations and Accumulated Deficit according to the activities to which they relate. Net gains and losses relating to the foreign exchange accounts, foreign debt and swap revaluations are presented with investment revenues from foreign exchange accounts under foreign exchange net revenues. Net gains and losses related to sovereign loans are presented with the return on investments from these loans under other program revenues. Net gains and losses relating to departmental sale or purchase of goods or services in foreign currency are reported in ministry expenses under other program expenses.

Use of estimates and measurement uncertainty

The preparation of financial statements requires the Government to make estimates and assumptions that affect the amounts of assets, liabilities, revenues and expenses

reported. By their nature, these estimates are subject to measurement uncertainty. These are based on facts and circumstances available at the time estimates and assumptions are made, historical loss experience and general economic conditions. The effect of changes to such estimates and assumptions in future periods could be significant to the financial statements. Some of the more significant estimates used in these financial statements affect the accrual of tax revenues and the related amounts receivable and payable, including the liabilities under provincial and territorial tax collection agreements, valuation allowances for loans, investments and advances, obligations for public sector pensions and other employee and veteran future benefits, contingent liabilities, environmental liabilities and transfer payments to other levels of government.

Comparative information

Comparative figures have been reclassified to conform to the current year's presentation.

2. Spending and Borrowing Authorities

i. Spending authorities

The authority of Parliament is required before moneys can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes. The Government uses the full accrual method of accounting to prepare its Budget and present its current financial statements. However, the spending authorities voted by Parliament remain on an expenditure basis, which uses only a partial accrual method of accounting. During the year, expenditures were made under the following authorities:

	(in millions of dollars)	
	2009	2008
Annual spending limits voted by		
Parliament	87,343	84,635
Expenditures permitted under other		
legislation	128,036	130,702
Total budgetary expenditures authorized	215,379	215,337
Less: amounts available for		
use in subsequent years and		
amounts that have lapsed, net of		
overexpended amounts	7,592	8,992
Total net expenditures	207,787	206,345
Effect of consolidation and		
full accrual accounting	31,060	26,478
Total expenses	238,847	232,823

The use of budgetary expenditure authorities reported in the preceding table differs from the total expenses reported in the Statement of Operations and Accumulated Deficit. The difference is due to various factors. Spending authorities are presented on a partial accrual basis, while the Statement of Operations and Accumulated Deficit is prepared on a full accrual basis. The transactions of certain accounts with separate non-budgetary authorities and of certain Crown corporations or other controlled entities are consolidated with the Government's financial statements but are not included in the budgetary expenditure authorities available for use. Transfer payments to organizations within the Government reporting entity are recorded against a budgetary expenditure authority in the year they are disbursed to the organization, but they are recorded as a consolidated expense only when they are disbursed to the ultimate recipient outside of the Government reporting entity. Provisions for valuation of assets and liabilities are also not included in spending authorities.

In addition to the authorities for budgetary expenditures, non-budgetary spending of \$244,061 million (\$113,624 million in 2008) was authorized for loans, investments and advances. A net amount of \$134,052 million was used (\$5,797 million in 2008), an amount of \$24 million lapsed (\$31 million in 2008) and an amount of \$109,985 million is available for use in subsequent years (\$107,796 million in 2008).

Details (unaudited) about the source and disposition of authorities and the details of ministerial expenditures are provided in Volume II of the *Public Accounts of Canada*.

ii. Over-expenditure of spending authorities

During the year, the Natural Resources' grant – Grants in support of ecoENERGY Retrofit–Homes was overspent by less than \$10,800,000.

Details (unaudited) of this overexpended authority can be found in the ministerial sections of Volume II of the *Public Accounts of Canada*.

iii. Borrowing authorities

The Government may borrow only on the authority of Parliament which is contained in Part IV of the *Financial Administration Act*. Section 43.1 of the *Financial Administration Act* empowers the Governor in Council to authorize the Minister of Finance to borrow money on behalf of Her Majesty in right of Canada. In 2008-2009, the Governor in Council specified \$296,000 million (\$206,000 million in 2008) to be the maximum aggregate amount of principal that may be borrowed during the fiscal year. During the year, \$279,313 million (\$155,213 million in 2008) of the borrowing authority was used.

iv. Comparison of results against budget

The budget amounts included in the Statement of Operations and Accumulated Deficit and the Statement of Change

in Net Debt are derived from the amounts that were originally budgeted for 2008-2009 in the February 2008 Budget Plan (Budget 2008). Since actual opening numbers of the accumulated deficit and net debt were not available at the time of preparation of Budget 2008, the corresponding amounts in the budget column have been adjusted to the actual closing numbers of the previous year.

3. Expenses

Expenses in the Statement of Operations and Accumulated Deficit are as follows:

i. Transfer payments to other levels of government

	(in millions of dollars)	
	2009	2008
Canada health transfer	22,759	21,474
Canada social transfer	10,568	9,872
Fiscal arrangements	15,138	14,570
Other major transfers	1,024	2,956
Alternative payments for standing programs ⁽¹⁾	-2,974	-2,720
Total transfer payments to other levels of government.	46,515	46,152

Certain comparative figures have been reclassified to conform to the current year's presentation.
Details (unaudited) can be found in Section 1 of Volume II of the *Public Accounts of Canada*.

⁽¹⁾ These amounts represent reduced transfer payments to a province that has entered into an arrangement under which the Government of Canada provides an abatement for personal income taxes to taxpayers of that province.

ii. Public debt charges

	(in millions of dollars)	
	2009	2008
Public debt charges related to unmatured debt —		
Interest on unmatured debt.	13,422	14,230
Amortization of discounts on Canada and Treasury Bills.	3,643	4,694
Amortization of premiums, discounts and commissions on all other debts	1,475	1,687
Servicing costs and costs of issuing new borrowings.	8	53
Capital lease obligations	233	204
Total	18,781	20,868
Interest expense related to public sector pensions and other employee and veterans future benefits	12,120	12,336
Other	89	121
Total public debt charges.	30,990	33,325

Certain comparative figures have been reclassified to conform to the current year's presentation.
Details (unaudited) can be found in Section 3 of this volume.

iii. Total expenses by segment

The Government has defined the segments as the Ministries and Crown corporations and other entities. Additional segmented information is provided in Note 16. The following table presents the total expenses by segment after the elimination of internal transactions:

	(in millions of dollars)	
	2009	2008
Ministries —		
Agriculture and Agri-Food	3,446	3,873
Atlantic Canada Opportunities Agency ...	290	340
Canada Revenue Agency	16,813	17,464
Canadian Heritage	1,824	1,811
Citizenship and Immigration	1,400	1,178
Economic Development Agency of Canada for the Regions of Quebec ...	258	306
Environment	1,796	1,579
Finance	77,604	79,258
Fisheries and Oceans	1,625	1,722
Foreign Affairs and International Trade ...	6,307	4,937
Governor General	20	20
Health	5,010	4,929
Human Resources and Skills Development	58,607	53,937
Indian Affairs and Northern Development	7,327	6,614
Industry	4,554	4,541
Justice	1,384	1,336
National Defence	19,009	17,546
Natural Resources	4,731	3,633
Parliament	548	527
Privy Council	561	309
Public Safety and Emergency Preparedness	9,132	8,025
Public Works and Government Services ...	2,428	2,317
Transport	3,669	3,123
Treasury Board	2,193	2,068
Veterans Affairs	1,018	1,303
Western Economic Diversification	237	251
Provision for valuation and other items ...	-1,406	1,888
Total ministries	230,385	224,835
Crown corporations and other entities	8,462	7,988
Total expenses	238,847	232,823

Details (unaudited) providing total expenses by segment and type can be found in Section 3 of this volume.

iv. Total expenses by type of resources used in the operations

The Statement of Operations and Accumulated Deficit and the previous table present a breakdown of expenses by segment, which represent the expenses incurred for each of the main functions of the Government. The following table presents the detail of these expenses broken down by the main objects of expense:

Objects of expense	(in millions of dollars)	
	2009	2008
Transfer payments	138,293	131,331
Other program expenses —		
Crown corporations ⁽¹⁾	7,680	6,985
Personnel	35,593	35,820
Transportation and communications	3,224	2,978
Information	317	295
Professional and special services	7,450	7,019
Rentals	1,748	1,602
Repair and maintenance	2,892	2,582
Utilities, materials and supplies	3,071	2,894
Other subsidies and expenses	3,240	3,899
Amortization expenses	4,176	3,954
Loss on disposal of assets	173	139
Total other program expenses	69,564	68,167
Total program expenses	207,857	199,498
Public debt charges	30,990	33,325
Total expenses	238,847	232,823

Details (unaudited) reconciling objects of expense to objects of expenditure can be found in Section 3 of this Volume and details (unaudited) on ministerial expenditures by object can be found in Section 1 of Volume II of the *Public Accounts of Canada*.

⁽¹⁾ This amount differs from the expense shown on the Statement of Operations and Accumulated Deficit due to the amortization expenses and loss on disposal of assets of consolidated Crown corporations, which have been reclassified within their respective object of expense.

v. Significant transactions

Spectrum licence fees

During the year, Industry Canada recorded funds of \$4,260 million from the auction of licences for advanced wireless services and other spectrum. This amount has been recorded as deferred revenue and reported in other accounts payable and accrued liabilities on the Statement of Financial Position. It will be recognized as other program revenues on the Statement of Operations and Accumulated Deficit on a straight-line basis over the ten year term of the licences.

Asset-Backed Commercial Paper (ABCP) Restructuring Agreement

On January 21, 2009, the Government of Canada, in partnership with the governments of Quebec, Alberta and Ontario and the Caisse de dépôt et placement du Québec confirmed their commitment to provide access to additional liquid assets through a Senior Funding Facility (SFF) as part of the final restructuring agreement of the third-party Canadian ABCP (Montreal Accord). The newly restructured notes are financial instruments with maturities that average seven years in length and are backed by supplementary collateral commitments. The Government of Canada's commitment to the SFF is \$1,850 million on the \$3,450 million facility of which \$550 million is, if drawn, subject to guarantees of repayment from the provinces of Ontario and Alberta. This is considered to be a contingent liability since the Government of Canada would only be required to make a payment under certain remote circumstances, as outlined in the court-approved restructuring agreement.

The SFF agreement will expire in August 2010, unless an amount has been drawn down and remains unpaid at that date. Repayable advances made under this facility will bear interest at a rate of 0.3 percent plus the average rate for Canadian Dollar banker's acceptances rate for the period. The interest and principal of SFF notes, if the facility is drawn, would be repaid prior to other funding facilities and the restructured notes.

Direct lending to Crown corporations

In Budget 2007, the Government announced that, beginning in 2008, it would meet all the borrowing needs of Business Development Bank of Canada, Canada Mortgage and Housing Corporation, and Farm Credit Canada through direct lending to these Crown corporations. The Government's own debt program has been adjusted to accommodate the additional need for funds. During the year, additional loans of \$131,882 million (\$4,840 million in 2008) were advanced to the Crown corporations under this initiative and repayments totalling \$60,307 million (nil in 2008) were received from the Crown corporations, resulting in a net increase in loans of \$71,575 million (\$4,840 million in 2008). The effect of these transactions has increased the balances of enterprise Crown corporations and other government business enterprises loans, investments and advances and unmatured debt on the Statement of Financial Position.

Of the total loans advanced to the Crown corporations under the direct lending initiative, \$54,954 million was

advanced to Canada Mortgage and Housing Corporation for the purchase of insured mortgage pools under the Insured Mortgage Purchase Program (IMPP). The IMPP was announced on October 10, 2008, with the intent of maintaining the availability of long-term credit in Canada by purchasing up to \$25,000 million of insured mortgage pools. This program was expanded to a maximum of \$75,000 million following an announcement on November 12, 2008, and was subsequently expanded to a maximum of \$125,000 million in Budget 2009. Purchases of mortgage pools were done through a competitive auction process ensuring that the rate of return on the purchased mortgage pools exceeded the Government's cost of borrowing, resulting in a positive financial return to the Government of Canada.

4. Accumulated Deficit

The Government includes in its revenues and expenses, the transactions of consolidated Crown corporations and other entities controlled by the Government, and of certain accounts established for specified purposes. Legislation requires that the revenues of these specified purpose accounts be identified and that related payments be charged against such revenues. Except for the Employment Insurance Account, any deficiency of payments over revenues must be met through future revenues from these accounts. The following table shows the balances of these consolidated accounts and the equity of the consolidated Crown corporations and other entities included in the accumulated deficit:

	(in millions of dollars)	
	2009	2008
Accumulated deficit, excluding consolidated specified purpose accounts and accumulated other comprehensive income	\$25,541	519,750
Consolidated specified purpose accounts —		
Employment Insurance Account	-57,171	-56,953
Other insurance accounts	-366	-126
Other consolidated accounts	-322	-299
	467,682	462,372
Consolidated Crown corporations and other entities	-3,777	-4,222
Accumulated other comprehensive income	-195	-513
Accumulated deficit	463,710	457,637

Details (unaudited) can be found in Section 4 of this volume.

Enterprise Crown corporations and other government business enterprises that are recorded under the modified equity basis implemented a new accounting standard in previous years whereby certain unrealized gains and losses on financial instruments are recorded as other comprehensive loss or income. Accumulated other comprehensive income holds any unrealized gains and losses resulting from the change in market value of financial assets that are classified as available-for-sale or derivative instruments used in hedging activities. These unrealized gains and losses are recognized in other comprehensive loss or income, but are excluded from the calculation of net income of the corporations until realized. As a result of implementing the standard, the financial statements of these enterprise Crown corporations included a transitional adjustment that represents the adjustment of the previous carrying amount of the financial instruments held by the corporations that were classified as available-for-sale or derivative instruments used in hedging activities.

Under the modified equity basis of accounting, the enterprise Crown corporations' other comprehensive loss or income is excluded from the calculation of the Government's annual deficit or surplus. It is instead recorded directly against the Government's accumulated deficit. Upon realization of these gains and losses, the associated amounts are recorded in the current period's Statement of Operations and Accumulated Deficit. The following table presents the changes in accumulated other comprehensive income:

	(in millions of dollars)	
	2009	2008
Accumulated other comprehensive income at beginning of year	513	479
Other comprehensive loss (-) or income —		
Transitional adjustment		-5
Net change in unrealized losses on available-for-sale financial instruments	-625	-62
Net change in fair value of derivatives designated as hedges	307	101
Other comprehensive loss (-) or income	-318	34
Accumulated other comprehensive income at end of year	195	513

5. Unmatured Debt

Unmatured debt is composed of the following:

	(in millions of dollars)	
	2009	2008
Market debt —		
Payable in Canadian currency	500,516	384,596
Payable in foreign currencies	10,381	9,498
Total	510,897	394,094
Cross currency swap revaluation account	3,690	-1,420
Unamortized discounts and premiums on market debt	-4,751	-6,213
Obligation related to capital leases	4,184	4,236
Total unmatured debt	514,020	390,697

Unamortized discounts result from Treasury bills and Canada bills, which are issued at a discount in lieu of interest. Discounts or premiums also result from the Government's bond buy back program and from issuance of the market debt when the face value of the instrument issued differs from the proceeds received. The unamortized portion represents the amount of premium and discount that has not yet been recorded to public debt charges.

i. Market Debt

The following table presents the contractual maturity of debt issues and interest rates by currency and instrument type at gross value (in Canadian \$) and the effective average annual interest rates including swaps on foreign currency bonds and notes:

(in millions of dollars)								
Maturing year	Marketable bonds		Treasury bills	Retail debt ⁽¹⁾	Bonds for Canada Pension Plan	Canada bills	Euro medium-term notes	Total
	Canadian \$	US\$				US\$		
2010	21,489	199	192,500	629	71	8,707	1,676	225,271
2011	31,192			919	425			32,536
2012	30,175			773	16			30,964
2013	17,156			1,319	11			18,486
2014	24,770			1,257				26,027
2015 and subsequent ..	170,540	67		7,635				178,242
	295,322	266	192,500	12,532	523	8,707	1,676	511,526
Less: Government's holdings of unmatured debt ⁽²⁾	136	268	225					629
Total market debt	295,186	-2	192,275	12,532	523	8,707	1,676	510,897
Nature of interest rate ⁽³⁾	Fixed ⁽⁴⁾	Variable	Variable	Variable	Fixed	Variable	Fixed	
Effective weighted average annual interest rates including swaps on foreign currency bonds and notes	4.53	8.63	1.34	2.32	11.03	0.64	4.50	
Range of interest rates	1.25 - 11.25	8.25 - 9.70	0.46 - 3.30	1.00 - 4.00	9.15 - 11.33	0.01 - 2.02	4.50	

Details (unaudited) can be found in Section 6 of this volume.

⁽¹⁾ Includes \$7,332 million of Canada savings bonds having fixed dates of maturity which are redeemable on demand.

⁽²⁾ Includes \$268 million of securities held for the retirement of unmatured debt and \$361 million of consolidation adjustments.

⁽³⁾ Debt with maturity terms of less than one year is considered to have a variable interest rate. For marketable bonds and foreign currency notes, some of the fixed interest rates were converted into variable interest rates through swap agreements.

⁽⁴⁾ Includes real return bonds which have a variable component based on the consumer price index.

ii. Obligation related to capital leases

The Government's total obligation related to capital leases as at March 31, 2009 is \$4,184 million (\$4,236 million in 2008). Interest on the obligation related to capital leases of \$233 million (\$204 million in 2008) is reported in Statement of Operations and Accumulated Deficit as part of public debt charges. Future minimum lease payments are summarized as follows:

Maturing year	(in millions of dollars)
2010.....	518
2011.....	496
2012.....	440
2013.....	419
2014.....	443
2015 and subsequent	4,640
Total minimum lease payments	6,956
Less: imputed interest at the average rate of 5.96 percent.	2,772
Obligation related to capital leases	4,184

Details (unaudited) can be found in Section 6 of this volume.

6. Public Sector Pensions and Other Employee and Veteran Future Benefits

i. Pension benefits - plan overview

The Government sponsors defined benefit pension plans covering substantially all the employees of the Public Service, as well as Public Service corporations, members of the Canadian Forces including the Reserve Force, members of the Royal Canadian Mounted Police, federally appointed judges and Members of Parliament. In this note, the term "employees" is used in a general manner to apply to plan members of all of these groups.

The Public Service, Canadian Forces and Royal Canadian Mounted Police pension plans represent the three main public sector pension plans. For these plans, pension benefits generally accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service times the average of the best five consecutive years of earnings. The benefits are coordinated with Canada/Quebec Pension Plan benefits and they are indexed to inflation.

The Government holds a statutory obligation for the payment of benefits relating to the pension plans.

Pursuant to pension legislation for the three main plans, the net amount of contributions less benefits and payments related to post March 2000 service has been invested in capital markets. The plans are generally funded from employees' contributions, employer contributions, and investment earnings. Contributions and payments pertaining to the pre-April 2000 service for the three main plans and all service for the other pension plans, which are not invested externally, are recorded in pension accounts within the Accounts of Canada pursuant to pension legislation.

The following table presents a summary of the main pension transactions in the period:

	(in millions of dollars)					
	2009			2008		
	Funded plans	Others	Total	Funded plans	Others	Total
Contributions —						
Employees	1,645	73	1,718	1,449	75	1,524
Public Service corporations	203	11	214	188	10	198
Government	3,285	185	3,470	3,126	171	3,297
Total	5,133	269	5,402	4,763	256	5,019
Benefits paid	505	7,353	7,858	367	7,043	7,410

Details (unaudited) can be found in Section 6 of this volume.

ii. Other future benefits - plan overview

The Government also sponsors a variety of other future benefit plans from which employees and former employees (including military or Royal Canadian Mounted Police members) can benefit, during or after employment or upon retirement. The cost of these benefits can accrue either during the service life of employees or upon occurrence of an event giving rise to the liability under the terms of the plans. The Government is liable for future payments for the disability and other benefits paid to war veterans, Canadian Forces retired veterans and still-serving members, their survivors and dependants, as well as to current and former members of the Royal Canadian Mounted Police and their survivors and dependants. Other significant future benefits for which the

Government is liable include the health care and dental plans available to retired employees and their dependants, severance benefits, and workers' compensation benefits.

All of these plans are unfunded. For retirees, the health care and dental plans are contributory plans, whereby contributions by retired plan members are made in the year in which the benefits are payable. These contributions amounted to \$122 million in 2009 (\$117 million in 2008). The Government's costs and benefits paid are presented net of these contributions.

iii. Future benefit liability and plan assets

The pensions and other employee and veteran future benefits liability at March 31, 2009 includes the following components:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2009	2008	2009	2008
Accrued benefit obligation	190,280	178,580	79,947	67,480
Less: Pension plan assets —				
Market related value of investments	37,155	38,691		
Contributions receivable from employees for past service	626	781		
Total	37,781	39,472		
	152,499	139,108	79,947	67,480
Unamortized estimation adjustments	-12,590	-1,737	-29,636	-19,579
Pensions and other employee and veteran future benefits liability	139,909	137,371	50,311	47,901

Details (unaudited) can be found in Section 6 of this volume.

Pension plan assets include marketable investments and contributions receivable from employees for past service buy back elections. The investments are valued at market related values and contributions receivable for past service are discounted to approximate their fair value.

The market related value of investments is established on the basis of an expected rate of return on investments, whereby the fluctuations between the market and expected market value are averaged over a five-year period, within a ceiling of plus or minus 10 percent of the market value. This ceiling has been applied at March 31, 2009, resulting in an increase of \$6,433 million to unamortized estimation adjustments that is amortized over the estimated average remaining service life of plan members. At March 31, 2009, the market value of the investments is \$33,777 million (\$38,925 million in 2008). These investments include certain assets that experienced a decline in market value during 2009 as a result of deteriorated credit market conditions. These include

long-term floating rate notes received in exchange for asset-backed commercial papers (ABCP) as part of the ABCP restructuring agreement that closed on January 21, 2009. The fair value of the long-term floating rate notes at March 31, 2009 is \$1,039 million (\$1,522 million for ABCP in 2008), resulting in a combined write-down of approximately \$473 million in 2009 relating to the new long-term floating rate notes and ABCP.

Changes in market related values from year to year are recognized on the Statement of Operations and Accumulated Deficit through the expected return on plan assets and the amortization of the difference between expected values and market related values of plan assets over the estimated average remaining service life of plan members. As a result of these amortization mechanisms, variations in market value may reverse themselves, or change significantly, before they are fully recognized in the Statement of Operations and Accumulated Deficit.

iv. *Future benefit expense*

The pension and other employee and veteran future benefits related expense includes the following components:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2009	2008	2009	2008
Net expense —				
Net benefits earned ⁽¹⁾	3,612	3,209	1,630	1,570
Amortization of estimation adjustments	315	269	2,056	1,821
Plan amendment costs		9		406
Total	3,927	3,487	3,686	3,797
Interest expense —				
Interest on average accrued benefit obligation	11,846	11,630	2,687	2,740
Expected return on average pension plan assets	-2,413	-2,034		
Total	9,433	9,596	2,687	2,740
Total expense related to pensions and other employee and veteran future benefits	13,360	13,083	6,373	6,537

Details (unaudited) can be found in Section 6 of this volume.

⁽¹⁾ Other future benefits expense includes a one-time adjustment of \$179 million related to the Reserve Force Retirement Gratuity Program that was enhanced in 2007 and that was recorded in 2008 for the first time.

(a) *Cost of plan amendments*

In 2009, there were no amendments made to the pension and other employee and veteran future benefit plans that resulted in one-time estimated past service costs.

In 2008, amendments made to the *Public Service Superannuation Regulations* resulted in a one-time estimated past service cost of \$9 million for the Public Service pension plan and improvements to benefits provided under employee and veteran future benefits resulted in a one-time estimated past service cost of \$406 million.

(b) *Interest expense*

The interest expense calculated on the average actuarial obligation for the year is reported as part of public debt charges. It is presented net of the expected return on the average market related value of pension plan assets for the year. During the year, the actual rate of return of marketable investments calculated on a time-weighted basis was minus 22.7 percent (minus 0.3 percent in 2008). The negative return experienced in 2009 results primarily from the turmoil and significant volatility in global financial markets. Given that the investment horizon of the pension plans is long-term in nature, the negative return experienced in 2009 is not expected to impact the long-term target return on the portfolio.

v. *Change in accrued benefit obligation and market related value of investments*

The changes in the accrued benefit obligation and in the pension investments during the year were as follows:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2009	2008	2009	2008
Accrued benefit obligation at beginning of year	178,580	168,255	67,480	62,830
Benefits earned	5,516	4,902	1,630	1,570
Interest on average accrued benefit obligation	11,846	11,630	2,687	2,740
Benefits paid	-7,858	-7,410	-3,918	-3,717
Administrative expenses	-147	-111	-45	-42
Net transfers to other plans	-291	-374		
Plan amendments		9		406
Actuarial losses	2,634	1,679	12,113	3,693
Accrued benefit obligation at end of year	190,280	178,580	79,947	67,480
Market related value of investments at beginning of year	38,691	31,620		
Expected return on plan assets	2,413	2,034		
Contributions	5,133	4,763		
Benefits, transfers and others	-702	-526		
Actuarial gains or losses (-)	-8,380	800		
Market related value of investments at end of year	37,155	38,691		

vi. *Actuarial valuations and assumptions*

Actuarial valuations of the pension plans are performed every three years for funding purposes. The most recent finalized valuations for the Public Service, and Canadian Forces pension plans were conducted as at March 31, 2005. Valuations as at March 31, 2008, are currently in progress for these two plans. The most recent valuation for the Royal Canadian Mounted Police pension plan was conducted as at March 31, 2008, while the valuations for the Members of Parliament and the federally appointed judges were conducted as at March 31, 2007.

The valuations for pensions and other future benefits, except for the veterans' benefits, are updated annually for accounting purposes based on the most recent or any in-progress triennial valuation. The valuation for the veterans' benefits is performed every year for accounting purposes.

All annual actuarial valuations are prepared using assumptions that are based on the Government's best estimates. The valuations are based on the projected benefit method prorated on service, except for the veterans' and workers' compensation valuations, for which benefits are accrued on an event driven basis. Many assumptions are required for this process, including estimates of future inflation, interest rates, expected return on investments, general wage increases, work-force composition, retirement rates and mortality rates. Estimation adjustments arise when actual experience varies from assumptions. These adjustments are amortized over the estimated average remaining service lives of plan members, which represent periods ranging from 5 to 15 years (5 to 15 years in 2008).

The assumptions for the long-term rate of inflation and long-term general wage increase used in the accounting valuations of all the plans are 2.0 percent and 2.9 percent respectively (2.0 percent and 2.9 percent in 2008). The discount rates used to value the accrued benefit obligation at March 31, 2009 and the corresponding assumptions used in the cost of current service and in the interest expense are as follows:

	2009			2008		
	Accrued benefit obligation valuation		Expense valuation	Accrued benefit obligation valuation		Expense valuation
	Initial	Ultimate		Initial	Ultimate	
Discount rates - pensions —						
Expected rates of return on pension investments	5.3%	6.3%	5.9%	5.9%	6.3%	6.0%
Expected weighted average of long-term bond rates	6.8%	5.0%	7.1%	7.1%	5.0%	7.3%
Discount rates - other future benefits —						
Expected long-term bond rates	3.3%	5.0%	4.1%	4.1%	5.0%	4.4%
Cost increase rates - health care —						
Expected health care cost increase rates	8.3%	3.5%	8.0%	8.0%	3.5%	7.9%
Expected year to achieve ultimate rate		2023			2022	

Changes in assumptions can result in significantly higher or lower estimates of the accrued benefit obligation. The following table illustrates the possible impact of a one percent change in the main assumptions:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2009	2008	2009	2008
Possible impact on the accrued benefit obligation due to:				
Increase of 1 percent in discount rate	-24,500	-21,900	-11,300	-8,400
Decrease of 1 percent in discount rate	31,100	28,100	15,000	10,900
Increase of 1 percent in inflation rate	23,700	21,900	13,200	9,800
Decrease of 1 percent in inflation rate	-19,600	-18,100	-10,100	-7,700
Increase of 1 percent in general wage increase	4,900	5,600	600	400
Decrease of 1 percent in general wage increase	-4,200	-4,400	-500	-400
Increase of 1 percent in health care cost increase			4,800	3,000
Decrease of 1 percent in health care cost increase			-3,600	-2,400

7. Other Liabilities

Other liabilities are comprised of the following:

	(in millions of dollars)	
	2009	2008
Due to Canada Pension Plan	90	106
Others —		
Government Annuities Account	267	293
Deposit and trust accounts	1,988	2,080
Other specified purpose accounts	3,578	3,416
	5,833	5,789
Total other liabilities	5,923	5,895

i. Due to Canada Pension Plan

As explained in Note 1, the financial activities of the Canada Pension Plan are not included in these financial statements.

The Plan is a federal/provincial program for compulsory and contributory social insurance. It operates in all parts of Canada, except for the Province of Quebec, which has a comparable program. The Plan is administered by the Government of Canada under joint control with the participating provinces. Payments of pensions and benefits from the Plan are financed from contributions by employers, employees and self-employed persons, and from the income earned on investments. As administrator, the Government's authority to spend is limited to the Plan's net assets. At March 31, 2009, the fair value of the Plan's net assets is \$110,022 million (\$126,785 million in 2008).

The Canada Pension Plan Account (the Account) was established in the Accounts of Canada to record the transactions of the Plan, as well as the amounts transferred to or received from the Canada Pension Plan Investment Fund and the Canada Pension Plan Investment Board. The Plan's deposit with the Receiver General for Canada of \$90 million (\$106 million in 2008) corresponds to the balance in the Account and is reported as the Government's liability to the Plan at March 31, 2009.

Details (unaudited) and the audited financial statements of the Plan can be found in Section 6 of this volume.

ii. Others

The Government Annuities Account, the deposit and trust accounts and the other specified purpose accounts are liability accounts that are used to record transactions made under authorities obtained from Parliament through either the *Financial Administration Act* or other specific legislation. Details (unaudited) on these accounts can be found in Section 6 of this volume.

8. Tax and Other Accounts Receivable

Tax receivables represent tax revenues that were assessed by year-end as well as amounts receivable due to the accrual of tax revenues as at March 31. These accrued receivables are not due until the next fiscal year. They also include other receivables for amounts collected through the tax system such as provincial and territorial taxes, employment insurance premiums and Canada Pension Plan.

The Government has established an allowance for doubtful accounts of \$9,486 million (\$8,735 million in 2008) based on aging and a review of individually large receivable balances and has recorded a bad debt expense of \$3,216 million (\$3,749 million in 2008), which is charged against other program expenses. The details of the tax receivables and allowance for doubtful accounts are as follows:

	(in millions of dollars)					
	2009			2008		
	Total tax receivables	Allowance for doubtful accounts	Net	Total tax receivables	Allowance for doubtful accounts	Net
Income tax receivables —						
Individuals	42,233	4,356	37,877	37,164	3,838	33,326
Employers	14,396	725	13,671	13,912	768	13,144
Corporations	12,164	1,770	10,394	10,686	1,456	9,230
Non-residents	1,235	151	1,084	1,117	180	937
Goods and services tax receivable	9,388	2,397	6,991	10,324	2,176	8,148
Customs duties receivable	227	25	202	269	22	247
Excise taxes and duties receivable	1,754	62	1,692	1,165	295	870
Total	81,397	9,486	71,911	74,637	8,735	65,902

Details (unaudited) can be found in Section 7 of this volume.

Other accounts receivable represent billed or accrued financial claims arising from amounts owed to the Government at year-end. Total other accounts receivable amount to \$4,580 million (\$4,510 million in 2008) and are presented net of an allowance for doubtful accounts of \$1,329 million (\$1,263 million in 2008). Further details (unaudited) can be found in Section 7 of this volume.

9. Foreign Exchange Accounts

Foreign exchange accounts represent financial claims and obligations of the Government as a result of Canada's foreign exchange operations. The Government holds certain investments in its Exchange Fund Account to provide general liquidity and to promote orderly conditions in the foreign exchange market for the Canadian dollar. As at March 31, 2009, the fair value of the marketable securities contained in the Exchange Fund Account is \$50,674 million (\$40,403 million in 2008). Subscriptions to International Monetary Fund (IMF) and special drawing rights allocations are denominated in special drawing rights (SDR). SDR serves as the unit of account for the IMF and its value is based on a basket of key international currencies. SDRs are recorded at fiscal year-end market value. Further details on these investments are provided in the audited financial statements of the Exchange Fund Account in Section 8 of this volume.

The following table presents the balances of the foreign exchange accounts:

	(in millions of dollars)	
	2009	2008
International reserves		
held in the Exchange Fund Account —		
Cash and short-term deposits		
US dollars	548	1,586
Euros	272	244
Japanese yen	106	86
	926	1,916
Marketable securities		
US dollars	27,404	17,281
Euros	21,641	22,095
Japanese yen		515
	49,045	39,891
Other assets	1,223	1,097
Total	51,194	42,904
International Monetary Fund —		
Subscriptions	12,011	10,752
Total	63,205	53,656
Less:		
International Monetary Fund —		
Notes payable	10,027	10,041
Special drawing rights allocations	1,469	1,316
Total	11,496	11,357
Total foreign exchange accounts	51,709	42,299

Details (unaudited) can be found in Section 8 of this volume.

10. Crown Corporations and Other Entities

The Government wholly owns forty-two parent Crown corporations. There are also a number of not-for-profit corporations and other government business enterprises that meet the definition of control for financial reporting purposes and that are included in the reporting entity of the Government.

Some of these corporations rely on the Government for most of their financing. There are twenty-four parent Crown corporations and five not-for-profit corporations whose financial activities are consolidated in these financial statements. The major consolidated Crown corporations are Atomic Energy of Canada Limited, Canadian Air Transport Security Authority, Canadian Broadcasting Corporation and VIA Rail Canada Inc. The major consolidated not-for-profit corporations are the Canada Foundation for Innovation and the Canada Foundation for Sustainable Development Technology. Details (unaudited) of these corporations are included in Section 4 of this volume.

Other Crown corporations are government business enterprises that are able to raise substantial portions of their revenues through commercial business activity and are self-sustaining. These Crown corporations are called enterprise Crown corporations. The major enterprise Crown corporations include the Bank of Canada, Canada Mortgage and Housing Corporation, Canada Post Corporation and Export Development Canada.

There are also a number of self-sustaining government business enterprises that are not considered Crown corporations within the meaning of the *Financial Administration Act*, but which are controlled by the Government. These are referred to as other government business enterprises. The major other government business enterprises include The Canadian Wheat Board and the Vancouver Fraser Port Authority.

For enterprise Crown corporations and other government business enterprises, the Government records these investments under the modified equity method, whereby the cost of its equity is reduced by dividends received and adjusted to include the annual net profits and losses of these corporations, after elimination adjustments of unrealized inter-organizational gains and losses. Most corporations follow Canadian generally accepted accounting principles used by private sector companies. However, under the modified equity basis of accounting, the corporations' accounts are not adjusted to the Government's basis of accounting. Other comprehensive loss or income from enterprise Crown corporations and other government business enterprises is recorded directly to the Government's accumulated deficit and net debt. Their assets and liabilities are not included in these financial statements, except for their borrowings, which are recorded as liabilities of the Government when they are not expected to be repaid directly by these corporations.

The Government also reports any amounts receivable from or payable to these corporations and where the Government has advanced funds to the corporations to support their direct lending activities, the amounts are recorded as loans and advances by the Government.

The following table presents the Government's recorded loans, investments and advances in significant enterprise Crown corporations and other government business enterprises:

	(in millions of dollars)	
	2009	2008
Investments —		
Canada Mortgage and Housing Corporation	8,780	7,287
Export Development Canada	6,377	5,923
Business Development Bank of Canada ..	2,189	1,867
Canada Post Corporation	1,584	1,457
Farm Credit Canada	2,276	1,777
Canada Deposit Insurance Corporation ...	970	1,004
Other	2,991	2,892
Total investments	25,167	22,207
Loans and advances —		
Canada Mortgage and Housing Corporation	61,863	4,393
Farm Credit Canada	11,450	3,840
Business Development Bank of Canada ...	7,284	1,000
Other	139	134
	80,736	9,367
Less:		
Amount expected to be repaid from future appropriations	1,861	1,388
Unamortized discounts and premiums ...	-7	19
Total loans and advances	78,882	7,960
Total loans, investments and advances to enterprise Crown corporations and other government business enterprises	104,049	30,167

Details (unaudited) can be found in Section 9 of this volume.

The following table presents the summary financial position and results of enterprise Crown corporations and other government business enterprises:

	(in millions of dollars)	
	2009	2008
Assets		
(including capital assets, inventories and prepaid expenses of \$8,764 (\$8,299 in 2008))	410,148	276,882
Liabilities	385,097	254,758
Net equity as reported	25,051	22,124
Elimination adjustments	116	83
Net equity	25,167	22,207
Revenues	33,339	29,536
Expenses	28,709	25,341
Net income for the year as reported	4,630	4,195
Elimination adjustments	143	60
Net income	4,773	4,255
Other changes in equity —		
Other comprehensive loss (-) or income ...	-318	34
Dividends ⁽¹⁾	-2,095	-2,436
Capital	600	
	2,960	1,853
Opening net equity	22,207	20,354
Closing net equity	25,167	22,207
Contractual obligations	20,295	11,179
Contingent liabilities	4,260	3,344

Details (unaudited) can be found in Section 9 of this volume.

⁽¹⁾ Amounts reported as dividends include \$1,757 million (\$1,921 million in 2008) from the Bank of Canada.

Non Public Property (NPP), as defined under the *National Defence Act*, consists of money and property contributed to or by Canadian Forces members and is administered for their benefit and welfare by the Canadian Forces Personnel and Family Support Services (CFPFSS). The CFPFSS is responsible for delivering selected morale and welfare programs, services and activities through three operational divisions, Canadian Forces Exchange System (CANEX), Personnel Support Programs and Service Income Security Insurance Plan (SISIP) Financial Services. Under the *National Defence Act*, NPP is explicitly excluded from the *Financial Administration Act*. The Government provides some services related to NPP activities such as accommodation and security for which no charge is made. The cost of providing these services is included in the financial statements of the Government of Canada. In 2008-2009, CFPFSS administered estimated revenues and expenses of \$294 million (\$305 million in 2008) and \$342 million (\$300 million in 2008) respectively and net equity of \$519 million at March 31, 2009 (\$560 million at March 31, 2008) which are excluded from the financial statements of the Government of Canada.

11. Other Loans, Investments and Advances

The following table presents a summary of the balances of other loans, investments and advances by category:

	(in millions of dollars)	
	2009	2008
National governments, including developing countries and international organizations —		
National governments including developing countries	737	554
International organizations	15,381	14,476
Total	16,118	15,030
Other loans, investments and advances —		
Provincial and territorial governments	3,527	3,744
Other loans, investments and advances	20,509	19,511
Total	24,036	23,255
Total	40,154	38,285
Less: allowance for valuation	19,110	17,583
Total other loans, investments and advances	21,044	20,702

Details (unaudited) can be found in Section 9 of this volume.

Loans to national governments consist mainly of loans for financial assistance, international development assistance to developing countries, and loans for development of export trade which are administered by Export Development Canada. These loans bear interest at rates varying from 0 percent to 9.0 percent, and are repayable over 1 to 55 years, with final instalments in 2045.

Loans, investments and advances to international organizations include Canada's subscriptions to the share capital of international banks as well as loans and advances to associations and other international organizations. These subscriptions are composed of both paid-in and callable capital. They do not provide a return on investment but are repayable on termination of the organization or withdrawal from it. Most loans and advances to international organizations are made to banks and associations that use these funds to make loans to developing countries at significant concessionary terms.

Loans to provinces and territories include loans made under relief acts and other legislation. These loans bear interest at rates varying from 0 percent to 9.5 percent, and are repayable over 1 to 50 years, with final instalments in 2016.

Other loans, investments and advances include portfolio investments and loans and advances under various programs to individuals and organizations which include loans under the Canada Student Loans Program of \$11,865 million (\$10,908 million in 2008), and loans for development of

export trade which are administered by Export Development Canada of \$2,352 million (\$1,890 million in 2008). Loans under the Canada Student Loans Program are provided interest-free to full-time students and afterwards bear interest at either a variable prime rate plus 2.5 percent or a fixed prime rate plus 5.0 percent. The repayment period is generally 10 years. Loans for development of export trade bear interest at rates varying from 0 percent to 9.0 percent, and are repayable over 1 to 20 years, with final instalments in 2022.

12. Tangible Capital Assets

Tangible capital assets consist of acquired, built, developed or improved tangible assets, whose useful life extends beyond the fiscal year and which are intended to be used on an ongoing basis for producing goods or delivering services, including military activities. They include land, buildings, works and infrastructure, machinery and equipment, vehicles including ships, aircraft and others, leasehold improvements and assets under construction. Software and leasehold improvements include only the cost of assets acquired since April 1, 2001. Tangible capital assets also include assets under capital leases for which details are provided in Section 10 of this volume.

Tangible capital assets do not include immovable assets located on reserves as defined in the *Indian Act*. In addition, the cost of works of art and museum collections consisting mainly of paintings, sculptures, drawings, prints, photographs, monuments, films and videos are charged to expense in the fiscal year in which they are acquired.

Except for land, the cost of tangible capital assets used in Government operations is generally amortized on a straight-line basis over the estimated useful life of the asset as follows:

Buildings	20 to 40 years
Works and infrastructure ⁽¹⁾	5 to 40 years
Machinery and equipment	3 to 30 years
Vehicles	3 to 40 years
Leasehold improvements	lesser of useful life of improvement or lease term
Assets under construction	once in service, in accordance with asset type
Assets under capital leases	in accordance with asset type or over the lease term

⁽¹⁾ Except for the Confederation Bridge, which is amortized over 100 years.

The following table presents a summary of the transactions and balances for the main categories of tangible capital assets:

	(in millions of dollars)											
	Cost					Accumulated amortization					Net book value 2009	Net book value 2008
	Opening balance	Acquisitions	Disposals	Adjustments ⁽¹⁾	Closing balance	Opening balance	Amortization expense	Disposals	Adjustments	Closing balance		
Land	1,370	16	-12	36	1,410						1,410	1,370
Buildings	18,933	126	-59	1,068	20,068	9,967	738	-39	18	10,684	9,384	8,966
Works and infrastructure	11,312	87	-135	176	11,440	6,453	354	-93	-17	6,697	4,743	4,859
Machinery and equipment	23,085	894	-708	1,494	24,765	13,914	1,432	-273	475	15,548	9,217	9,171
Vehicles	33,497	547	-252	1,336	35,128	19,605	1,265	-107	286	21,049	14,079	13,892
Leasehold improvements	1,827	51	-16	73	1,935	1,021	144	-15		1,150	785	806
Assets under construction	8,799	4,319	-28	-2,815	10,275						10,275	8,799
Assets under capital leases	4,707	209	-95	209	5,030	1,395	243	-37	-4	1,597	3,433	3,312
Total	103,530	6,249	-1,305	1,577	110,051	52,355	4,176	-564	758	56,725	53,326	51,175

Details (unaudited) can be found in Section 10 of this volume.

⁽¹⁾ Adjustments include assets under construction of \$3,083 million that were transferred to other categories upon completion of the assets.

13. Financial Instruments

The Government uses various financial instruments to manage financial risks associated with its financial assets and liabilities. The Government does not hold or use derivative instruments for trading or speculative purposes.

i. Derivative financial instruments

(a) Swap agreements

Government debt is issued at both fixed and variable interest rates and is denominated in Canadian dollars, US dollars and Euros. The Government has entered into interest rate and cross currency swap agreements to facilitate management of its debt structure. In the case of interest rate swap agreements, fixed interest rate funding has been con-

verted to variable rates tied to the Banker's Acceptance rates or London Interbank Offered Rates (LIBOR). In the case of cross currency swap agreements, Canadian dollar and other foreign currency debt has been converted into US dollars or other foreign currencies with either fixed interest rates or variable interest rates. As a normal practice, the Government's swap positions are held to maturity.

The interest paid or payable and the interest received or receivable on all swap transactions are recorded as part of public debt charges. Unrealized gains or losses due to fluctuations in the foreign exchange value of the swaps are presented in the cross currency swap revaluation account and are recognized as part of foreign exchange net revenues in the Statement of Operations and Accumulated Deficit.

Swaps with contractual or notional principal amounts outstanding at March 31 are as follows:

Maturing year	(in millions of dollars)			
	2009		2008	
	Interest rate swaps Canadian \$	Cross currency swaps Canadian \$	Interest rate swaps Canadian \$	Cross currency swaps Canadian \$
2009			1,232	2,549
2010		3,893		3,592
2011		3,000		2,803
2012		2,630		2,236
2013		3,595		2,713
2014		4,286		3,144
2015 and subsequent		22,610		14,453
		40,014	1,232	31,490

(b) Credit risk related to swap agreements

The Government manages its exposure to credit risk by dealing principally with financial institutions having credit ratings from at least two recognized rating agencies, one of which must be Standard & Poor's or Moody's. At the time of inception of the agreement, the credit rating of the institution must be at least A-.

The Government does not have a significant concentration of credit risk with any individual institution and does not anticipate any counterparty credit loss with respect to its swap agreements.

The following table presents the notional amounts of the swap agreements by ratings assigned by Standard & Poor's at year end:

Standard & Poor's	(in millions of dollars)	
	2009	2008
AA+		5,212
AA	5,155	11,982
AA-	14,397	9,827
A+	6,280	5,496
A	4,948	205
A-	3,385	
BBB	5,849	
	40,014	32,722

ii. Managing foreign currency risk and sensitivity analysis to foreign currency exposures

Interest rate and foreign currency risks are managed using a strategy of matching the duration structure and the currency of the Exchange Fund Account (EFA) assets and the related foreign currency borrowings of the Government of Canada. As at March 31, 2009, the EFA assets and the liabilities funding these assets were effectively "matched", which means that most price changes would affect both sides of the Statement of Financial Position equally. Assets related to the International Monetary Fund are only partially matched, as they are denominated in Special Drawing Rights.

The Government of Canada's foreign currency assets and liabilities are held in mainly three currency portfolios: the US dollar, the Euro and the Japanese yen. At March 31, 2009, a 1 percent appreciation of the Canadian dollar versus the US dollar, the Euro and the Japanese yen would result in a foreign exchange gain of \$17 million due to the unmatched exposure of the US dollar portfolio and in a foreign exchange loss of \$3 million due to the unmatched exposure of the Euro portfolio. The Japanese yen portfolio is matched in terms of currency exposure at March 31, 2009.

iii. Fair values of financial instruments

(a) Liabilities and financial assets

The following table presents the carrying value and the fair value of liabilities and financial assets. Fair values are Government estimates and are generally calculated using market conditions at a specific point in time where a market exists. Fair values of instruments with a short life span or of a non-negotiable nature are assumed to approximate carrying values. Fair values may not reflect future market conditions nor the actual values obtainable should the instrument be

exchanged on the market. The calculations are subjective in nature and involve inherent uncertainties due to the unpredictability of future events.

	(in millions of dollars)					
	2009			2008		
	Carrying value	Fair value	Fair value over under (-) carrying value	Carrying value	Fair value	Fair value over under (-) carrying value
Liabilities —						
Accounts payable and accrued liabilities	113,999	113,999		110,463	110,463	
Unmatured debt	514,020	561,964	47,944	390,697	430,946	40,249
Public sector pensions	139,909	155,877	15,968	137,371	138,874	1,503
Other employee and veteran future benefits	50,311	79,947	29,636	47,901	67,480	19,579
Other liabilities	5,923	5,923		5,895	5,895	
Financial Assets —						
Cash and accounts receivable	122,147	122,147		82,878	82,878	
Foreign exchange accounts	51,709	53,457	1,748	42,299	42,909	610
Loans, investments and advances excluding investments in enterprise Crown corporations	99,926	104,925	4,999	28,662	30,563	1,901

Fair values are determined using the following methods and assumptions:

The carrying values of short-term financial instruments are assumed to approximate their fair values due to their short-term maturity and allowances to reduce carrying values. These include cash, tax and other accounts receivable, other accounts payable and accrued liabilities, tax payables and interest and matured debt.

For marketable bonds denominated in Canadian dollars and foreign currencies, treasury bills issued in Canadian dollars, Euro medium-term notes and Canada notes, fair values are established using market quotes or the discounted cash flow calculated using year-end market interest and exchange rates. The fair value of bonds issued to the Canada Pension Plan are established using discounted cash flows based on current market yields of instruments with similar characteristics, adjusted for the non-marketability and rollover provisions on the bonds. Fair values of other instruments comprising the unmaturing debt are deemed to approximate carrying values due to their short life span or their non-negotiable nature.

The fair values of public sector pensions and other employee and veteran future benefits liabilities are assumed to approximate the actuarial value of the accrued benefit obligations net of the fair values of the pension plan assets, which are established at market value for investments and at a discounted net present value for other plan assets.

Fair values of the securities and gold reserves held in the foreign exchange accounts are established using market quotes or other available market information. Financial claims and obligations with the International Monetary Fund denominated in foreign currencies are reported at Canadian dollar equivalents at March 31, which are assumed to approximate fair value.

Fair values of loans to enterprise Crown corporations are established using market quotes or the discounted cash flow calculated using year-end market interest rates. For portfolio or temporary investments, fair values are established using stock market quotes or other available information.

Fair values of other loans, investments and advances are assumed to approximate carrying values since allowances are used to reduce their carrying value to amounts that approximate their estimated realizable value.

(b) Derivative financial instruments

The following table presents the fair value of derivative financial instruments with contractual or notional principal amounts outstanding at March 31:

	(in millions of dollars)			
	2009		2008	
	Notional value	Fair value	Notional value	Fair value
Interest rate and cross currency swaps	40,014	-2,225	32,722	1,924

Fair values of the swap agreements are the estimated amount that the Government would receive or pay, based on market factors, if the agreements were terminated on March 31. They are established by discounting the expected cash flows of the swap agreements using year-end market interest and exchange rates. A positive (negative) fair value indicates that the Government would receive (make) a payment if the agreements were terminated.

14. Contractual Obligations

The nature of government activity results in some large multi-year contracts and agreements including thousands of international treaties, protocols and agreements of various size and importance. Any financial obligations resulting from these are recorded as a liability when the terms of these contracts or agreements for the acquisition of goods and services or the provision of transfer payments are met. Major contractual obligations that will generate expenditures in future years and that can be reasonably estimated are summarized as follows:

	(in millions of dollars)	
	2009	2008
Transfer payment agreements	56,533	44,639
Acquisition of property and equipment, and goods and services.....	21,537	18,449
Operating leases	3,010	2,403
International organizations	3,653	1,791
	84,733	67,282

Details (unaudited) can be found in Section 11 of this volume.

Estimated future expenditures related to these contractual obligations are as follows:

Year	(in millions of dollars)
2010.....	18,009
2011.....	12,917
2012.....	9,278
2013.....	8,155
2014.....	6,944
2015 and subsequent	29,430
	84,733

Details (unaudited) can be found in Section 11 of this volume.

i. Transfer payment agreements

Obligations related to transfer payment agreements include an amount of \$25,678 million (\$26,525 million in 2008) related to various contractual obligations of the Government through the Minister's account held at Canada Mortgage and Housing Corporation (CMHC) for social housing

programs. Honouring these obligations currently amounts to about \$1,700 million per year. The amounts reported for CMHC under obligations for transfer payment agreements for fiscal year 2008-2009 reflect the total estimated remaining contractual obligations that extend for periods up to 35 years.

ii. Operating leases

The Government rents premises and equipment under operating leases which expire at various dates. Future minimum lease payments as at March 31, 2009, total \$3,010 million (\$2,403 million in 2008).

15. Contingent Liabilities

Contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown. They are grouped into contingent liabilities related to: guarantees by the Government, international organizations, contaminated sites, claims and pending and threatened litigation, and insurance programs.

i. Guarantees by the Government

The guarantees of the Government include the guarantees of the borrowings of agent enterprise Crown corporations, of certain other government business enterprises and of non-agent enterprise Crown corporations, guarantees of certain loans made by agent enterprise Crown corporations, guarantees, either collective or specific, of the loans of certain individuals and businesses obtained from private sector and guarantees of Government insurance programs. At March 31, 2009, these guarantees amount to \$210,797 million (\$181,253 million in 2008) for which an allowance of \$514 million (\$602 million in 2008) has been recorded.

ii. International organizations

The Government has callable share capital in certain international organizations that could require payments to those agencies. As at March 31, 2009, callable share capital amounts to \$15,901 million (\$13,236 million in 2008).

iii. Contaminated sites

The Government has identified approximately 20,000 sites for assessment, remediation and monitoring. Liabilities are accrued to record the estimated costs related to the management and remediation of contaminated sites and unexploded explosive ordnance affected sites where the Government is obligated or likely obligated to incur such costs. The Government has identified approximately 2,010 sites (2,390 sites in 2008), where such action is possible and for which a liability of \$3,230 million (\$3,661 million in 2008) has been recorded as part of the environmental liabilities.

The Government has estimated additional clean-up costs for which it may be potentially liable of \$1,890 million (\$2,203 million in 2008). These costs are not accrued as the Government's obligation to incur these costs is not determinable. The Government's ongoing efforts to assess contaminated sites and unexploded explosive ordnance affected sites may result in additional environmental liabilities related to newly identified sites, or changes in the assessments or intended use of existing sites. Any additional liabilities will be accrued in the year in which they become known and are reasonably estimated.

iv. Claims and pending and threatened litigation

There are thousands of claims and pending and threatened litigation cases outstanding against the Government. These claims include items with pleading amounts and items where an amount is not specified. While the total amount claimed in these actions is significant, their outcomes are not determinable. The Government has recorded an allowance for claims and litigation where it is likely that there will be a future payment and a reasonable estimate of the loss can be made. Claims and litigation for which the outcome is not determinable and a reasonable estimate can be made are estimated at approximately \$5,700 million (\$5,400 million in 2008). Certain large and significant claims are described below:

Comprehensive land claims: Comprehensive land claims are negotiated in areas where aboriginal title has not been dealt with by treaty or by other legal methods. In such cases, the claim is based on an aboriginal group's traditional use and occupancy of that land. There are currently 76 (75 in 2008) comprehensive land claims under negotiation, accepted for negotiation or under review. A liability of \$3,500 million (\$3,400 million in 2008) is estimated for claims that have progressed to a point where quantification is possible. The remaining claims are still in the early stage of negotiations and cannot yet be quantified.

Assessed taxes under objection or appeal: As at March 31, 2009, an amount of \$13,778 million (\$10,353 million in 2008) of federal and provincial taxes assessed was under objection at Canada Revenue Agency and an amount of \$2,429 million (\$2,134 million in 2008) was under appeal at either the Tax Court of Canada, the Federal Court of Canada or the Supreme Court of Canada.

Other: In September 1999, the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act* were amended to enable the federal government to deal with excess amounts in the superannuation accounts and pension funds governed by these Acts. The legal validity of these pro-

visions has since been challenged in the Ontario Superior Court of Justice. On November 20, 2007, the Court rendered its decision and dismissed all the claims of the plaintiffs. Several of the plaintiffs are currently appealing this decision to the Ontario Court of Appeal. The outcome of these appeals is not determinable at this time.

v. Insurance programs

Three agent enterprise Crown corporations operate insurance programs for the Government. In the event that the corporations have insufficient funds, the Government will have to provide financing. The Canada Deposit Insurance Corporation operates the Deposit Insurance Fund which provides basic protection coverage to depositors for up to \$100,000 deposited with each member bank, trust or loan company; Canada Mortgage and Housing Corporation operates the Mortgage Insurance Fund which provides insurance for mortgage lending on Canadian housing by private institutions and the Mortgage-Backed Securities Guarantee Fund which guarantees the timely payment of the principal and interest for investors of securities based on the *National Housing Act* through the Mortgage-Backed Securities program and the bonds issued by the Canada Housing Trust through the Canada Mortgage Bond program; and Export Development Canada provides export and foreign investment insurance to help with export trade. At March 31, 2009, total insurance in force amounts to \$1,245,234 million (\$1,032,969 million in 2008 – restated). The Government expects that all three corporations will cover the cost of both current claims and possible future claims.

Further details (unaudited) can be found in Section 11 of this volume.

16. Segmented information

The presentation by segment is based on the ministry structure reported in the 2008-2009 Estimates, which represents the grouping of the activities for the departments and agencies for which a Minister is responsible, and the Crown corporations and other entities as described in Note 10. The five main ministries are reported separately and the others are regrouped with the provision for valuation and other items.

The presentation by segment is based on the same accounting policies as those described in the Summary of significant accounting policies in Note 1. The following tables present the Statement of Operations by Ministry and Crown corporation and other entity before the elimination of internal transactions for the year ended March 31:

(in millions of dollars)

	2009								
	Canada Revenue Agency	Finance	Human Resources and Skills Development	National Defence	Public Safety and Emergency Preparedness	Other ministries	Crown corporations and other entities	Adjustments ⁽¹⁾	Total
REVENUES									
TAX REVENUES —									
Income tax revenues	151,798								151,798
Other taxes and duties	17,184				22,622				39,806
TOTAL TAX REVENUES	168,982				22,622				191,604
EMPLOYMENT INSURANCE PREMIUMS									
			17,217					-330	16,887
OTHER REVENUES —									
Crown corporation revenues							13,715	-5,955	7,760
Other program revenues	3,961	1,030	3,568	515	1,780	11,452	645	-7,846	15,105
Foreign exchange net revenues		1,736							1,736
Total other revenues	3,961	2,766	3,568	515	1,780	11,452	14,360	-13,801	24,601
TOTAL REVENUES	172,943	2,766	20,785	515	24,402	11,452	14,360	-14,131	233,092
EXPENSES									
TRANSFER PAYMENTS —									
Old age security benefits, guaranteed income supplement and spouse's allowance			33,377						33,377
Other levels of government		45,615			9	1,015		-124	46,515
Employment insurance benefits			16,308						16,308
Children's benefits	9,368		2,533						11,901
Other transfer payments	395	870	2,678	198	215	25,440	850	-454	30,192
Total transfer payments	9,763	46,485	54,896	198	224	26,455	850	-578	138,293
Other program expenses —									
Crown corporation expenses							8,205	-139	8,066
Other program expenses	7,231	499	7,563	18,763	9,072	30,824		-12,454	61,498
Total other program expenses	7,231	499	7,563	18,763	9,072	30,824	8,205	-12,593	69,564
Total program expenses	16,994	46,984	62,459	18,961	9,296	57,279	9,055	-13,171	207,857
Public debt charges	31,717			41		192		-960	30,990
TOTAL EXPENSES	16,994	78,701	62,459	19,002	9,296	57,471	9,055	-14,131	238,847

Details (unaudited) providing total expenses by segment and type can be found in Section 3 of this volume.

⁽¹⁾ Represents consolidation adjustments to eliminate internal transactions.

PUBLIC ACCOUNTS OF CANADA, 2008-2009

(in millions of dollars)

	2008								
	Canada Revenue Agency	Finance	Human Resources and Skills Development	National Defence	Public Safety and Emergency Preparedness	Other ministries	Crown corpo- rations and other entities	Adjustments ⁽¹⁾	Total
REVENUES									
TAX REVENUES —									
Income tax revenues	159,384								159,384
Other taxes and duties	19,482				24,725				44,207
TOTAL TAX REVENUES	178,866				24,725				203,591
EMPLOYMENT INSURANCE PREMIUMS									
			16,877					-319	16,558
OTHER REVENUES —									
Crown corporation revenues							11,934	-5,430	6,504
Other program revenues	4,515	829	4,373	501	1,628	9,040	311	-7,302	13,895
Foreign exchange net revenues		1,872							1,872
<i>Total other revenues</i>	<i>4,515</i>	<i>2,701</i>	<i>4,373</i>	<i>501</i>	<i>1,628</i>	<i>9,040</i>	<i>12,245</i>	<i>-12,732</i>	<i>22,271</i>
TOTAL REVENUES	183,381	2,701	21,250	501	26,353	9,040	12,245	-13,051	242,420
EXPENSES									
TRANSFER PAYMENTS —									
Old age security benefits, guaranteed income supplement and spouse's allowance			31,955						31,955
Other levels of government		45,341			3	808			46,152
Employment insurance benefits			14,298						14,298
Children's benefits	9,420		2,474						11,894
Other transfer payments	607	286	2,130	176	137	23,048	765	-117	27,032
<i>Total transfer payments</i>	<i>10,027</i>	<i>45,627</i>	<i>50,857</i>	<i>176</i>	<i>140</i>	<i>23,856</i>	<i>765</i>	<i>-117</i>	<i>131,331</i>
Other program expenses—									
Crown corporation expenses							7,574	-234	7,340
Other program expenses	7,607	518	6,778	17,553	8,033	31,096		-10,758	60,827
<i>Total other program expenses</i>	<i>7,607</i>	<i>518</i>	<i>6,778</i>	<i>17,553</i>	<i>8,033</i>	<i>31,096</i>	<i>7,574</i>	<i>-10,992</i>	<i>68,167</i>
<i>Total program expenses</i>	<i>17,634</i>	<i>46,145</i>	<i>57,635</i>	<i>17,729</i>	<i>8,173</i>	<i>54,952</i>	<i>8,339</i>	<i>-11,109</i>	<i>199,498</i>
Public debt charges		35,062		39		166		-1,942	33,325
TOTAL EXPENSES	17,634	81,207	57,635	17,768	8,173	55,118	8,339	-13,051	232,823

Details (unaudited) providing total expenses by segment and type can be found in Section 3 of this volume.

(1) Represents consolidation adjustments to eliminate internal transactions.

17. Subsequent events

Financial assistance to the automotive sector

The Governments of Canada and Ontario have jointly announced financial assistance to the automotive sector. Amounts were disbursed between March 30, 2009 and July 15, 2009, with one-third of the assistance indicated being provided by Ontario and the remaining by Canada. Canada has entered into various loan agreements resulting in loans being provided to Chrysler and General Motors and the acquisition of membership interests in Chrysler and common and preferred shares in a restructured General Motors.

Loans made to Chrysler total \$3,605 million, of which \$2,884 million has been disbursed to date. Repayment of these loans is scheduled to be completed by 2017. Of the total disbursements, \$250 million was disbursed and recorded as at March 31, 2009.

As additional consideration for providing loans to Chrysler, Canada has acquired 24,615 class A membership interests, representing 2 percent of the membership interests in Chrysler.

Loans to General Motors total US \$1,477 million, all of which has been disbursed subsequent to year end. Repayment of these loans is scheduled to be completed by 2015.

In exchange for US \$8,022 million paid to General Motors subsequent to year end, Canada has acquired 16,101,695 series A preferred shares and 58,368,644 common shares, representing 4.5 percent and 11.7 percent of the outstanding preferred and common shares respectively.

The impact of these transactions will be reflected in the 2009-2010 financial statements.

Canadian Secured Credit Facility (CSCF)

The CSCF was announced in Budget 2009 to purchase up to \$12,000 million of term asset-backed securities backed by loans and leases on vehicles and equipment. The facility is managed by the Business Development Bank of Canada (BDC) within parameters jointly developed by the Department of Finance, Industry Canada, and BDC following a consultation process. The program was designed to reflect reasonable commercial terms and to encourage the return of a secondary market for this type of asset-backed security. To date, no drawings have been made on this facility. The financial impact of drawings on this facility will be reflected in the enterprise Crown corporations and other government business enterprises loans, investments and advances on the Statement of Financial Position through the adjustment to include the financial results of BDC in the year the drawings occur.

International Monetary Fund (IMF) Commitment

On July 8, 2009, the Government of Canada and the IMF signed a bilateral borrowing agreement, up to US \$10,000 million, between Canada and the IMF for additional temporary resources for member countries requiring balance of payment assistance during the economic crisis. The impact of this commitment, once finalized, will be reflected in the 2009-2010 financial statements.

**SUPPLEMENTARY INFORMATION
OBSERVATIONS OF THE AUDITOR GENERAL
ON THE
FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA
FOR THE YEAR ENDED MARCH 31, 2009**

For the eleventh consecutive year, the government has received an unqualified audit opinion on the summary financial statements. I congratulate the government on this accomplishment, especially because an unqualified audit opinion is achieved by few countries. Each year, this involves a great deal of work by public servants throughout government, both in individual departments and in central agencies. I thank those involved for their assistance and for the co-operation extended to my Office during our audit.

The purpose of these Observations is to comment on matters that have come to my attention during the audit of the current year's summary financial statements and that will require continuing attention in future years.

CANADA'S ECONOMIC ACTION PLAN

In 2008 and early 2009, the global economic situation deteriorated significantly. In the November 2008 Economic and Fiscal Update and the subsequent Canada's Economic Action Plan (Budget 2009), the government announced and introduced various financial and economic stimulus measures. The government is providing up to \$200 billion to improve access to financing for both businesses and consumers and has committed over \$40 billion in economic stimulus initiatives. Much of this spending will occur in 2009–10 and 2010–11.

As part of my audit of the summary financial statements, I reviewed the government's disclosure of the various financial and economic initiatives in the notes to the summary financial statements. I concluded that the government's accounting and disclosures of the new measures are adequately reported in the 2008–09 summary financial statements. As well, I am pleased to note that Volume I, Section 1 of the Public Accounts includes a discussion about the economic stimulus commitments made during the fiscal year—such as investment in infrastructure spending.

MANAGEMENT ESTIMATES—TAX REVENUES

Tax revenues are the largest and most complex of the management estimates in the government's financial statements. Due to the deterioration in the global economic situation, certain corporations operating in hard-hit sectors of the economy have experienced significant financial losses. Current and prior year changes to assessed tax revenue for these corporations account for a significant portion of the \$11 billion decrease in corporate tax revenues from the previous year as reported in the 2008–09 Statement of Operations.

The methodology for estimating tax revenues used by the Canada Revenue Agency is primarily based on an average of previous years' experience. For this year's audit, we also reviewed selected corporations' tax information and the impact of these current year operating results on the government's estimated corporate tax revenues. For 2009, I have concluded that the government's estimate for corporate tax revenue is presented fairly in the government's financial statements. As this is the first year where the accrual methodology will be tested in a significant economic downturn, it will be important for the government to use this experience to identify and implement further improvements to its methodology to ensure it continues to provide a reliable management estimate of tax revenues.

DEPARTMENTAL FINANCIAL STATEMENTS

This year, my Office has continued to follow the progress on the initiative of the government to transform and strengthen public sector financial management, which included a plan to have the annual financial statements of 22 large departments audited.

I reported last year that my Office would undertake a review of the readiness of the Department of Justice to undergo an audit using reliance upon controls as the primary source of audit assurance. I am pleased to report that I have recently signed the first audit opinion for departmental financial statements, and issued an unqualified opinion on the Department of Justice's financial statements. Senior management of the Department of Justice is to be congratulated on its commitment to this initiative.

Having the first of the 22 large departments undergo an external audit of their financial statements is an important step toward the objective of improving internal controls and providing credible financial information.

During the fall of 2009, my Office will undertake a review of the readiness of Industry Canada for a controls-reliant approach to the audit of their financial statements. Management of Industry Canada and the Office of the Comptroller General have determined that the Department is ready for a controls-based audit. In addition, one other department anticipates being ready for an audit during the 2009–10 fiscal year and six departments have indicated their readiness by the 2010–11 fiscal year. The remaining departments have indicated they will be ready at various times after 2011.

I continue to say that when departments are ready for an audit, my Office will gladly play its part in the process. The Office of the Comptroller General must continue to provide leadership in this project, which includes the resolution of the outstanding significant accounting and reporting issues related to departmental financial statements.

ACCRUAL APPROPRIATIONS BY DEPARTMENTS AND AGENCIES

I reported last year that the government had outlined a plan to implement accrual-based budgeting in phases, and would complete an evaluation of the costs and benefits of accrual appropriations in the 2012–13 fiscal year, after accrual-based budgeting had been implemented. Accrual-based appropriations would provide Parliament with a basis for control and approval over voted spending that is on the same basis as the overall government financial plan and the summary financial statements.

As I noted last year, and I continue to observe, the government has not yet made a commitment on an implementation date for adopting accrual appropriations, nor provided a clear explanation of why it would not be prudent to do so.

INTERNATIONAL FINANCIAL REPORTING STANDARDS

The move to International Financial Reporting Standards (IFRSs) is an important change to Canadian financial reporting. The conversion to IFRSs could have a significant impact on the underlying accounting policies for entities subject to these requirements. This change may affect most federal Crown corporations. The adoption of IFRSs by federal Crown corporations can have an impact on the government's financial statements. It will be necessary to harmonize the accounting policies of some Crown corporations in order to report the consolidated results in the government's financial statements. This year, my Office has continued to follow the progress made by the Government and the Crown corporations in preparation of the conversion to IFRSs.

The official date of the changeover to IFRSs conversion is for fiscal years beginning on or after January 1, 2011. However, comparative numbers are required to ensure they are properly presented under IFRSs. Therefore, well before 2011, those Crown corporations adopting IFRSs must have analyzed the differences between the current accounting policies and IFRSs; must have selected the appropriate accounting policies when choices exist, and must have made required changes to underlying processes and information systems. Complying with the changeover to international standards involves a rigorous conversion process and a significant investment in human and financial resources in order to meet the deadline.

Operational working committees have been created in order to build a network of Crown corporations and to address specific IFRS conversion issues. In addition, many of the federal organizations affected have identified or are in the process of identifying differences between their current accounting policies and IFRSs, and any required changes to underlying processes and information systems.

I am pleased that the government and the federal Crown corporations are working toward the transition to International Financial Reporting Standards and have adopted a process that would help identify issues early. These initiatives will provide valuable assistance to Crown corporations dealing with IFRS implementation.

STATUS OF ITEMS REPORTED IN PREVIOUS YEARS

Observation	Current status
Canada Revenue Agency— Estimate for Corporate Tax Revenue	<p>Accrual accounting for tax revenues is intended to ensure that the government recognizes tax revenues in the period when the taxable activity occurs, rather than when the government receives the cash. Tax revenues are the most significant estimate in the government's financial statements. It is important that the government regularly monitor the reliability of its estimation processes and modify them, where necessary, to improve the accuracy of its reported tax revenues. Since the introduction of accrual accounting in 2003, my Office has regularly expressed to the government the need for constant monitoring and improvement of the process by which it produces the year-end tax revenue estimates.</p> <p>For two years, I reported that the government's own analyses indicated that there had been a recurring understatement of tax revenues earned but not yet assessed, particularly in the area of corporate tax revenues. These amounts, while under-estimated in the year they are earned, are included in the following year's tax revenue. In response to a subsequent request from the Standing Committee on Public Accounts for modifications to the tax revenue estimation methodology, several changes to the methodology have been implemented for the March 31, 2008 and 2009 tax revenue estimates.</p> <p>Updated analyses now show that the recurring understatement of corporate tax revenues by tax year has been reduced from prior-year levels. Some of these improvements can be directly related to the government's changes to its methodology. The impact of methodology changes on the overall accuracy of the government's reported corporate tax revenues will only be known in the future when tax assessments are completed.</p>
Canada Revenue Agency— Allowance for Doubtful Accounts	<p>The allowance for doubtful tax receivables must be assessed each year (\$9.5 billion in 2009 and \$8.7 billion in 2008). In 2008, the government implemented a new methodology for determining this significant management estimate. I reported that there were delays in finalizing this management estimate as a result of data integrity problems, concerns about the validity of management assumptions and calculation errors. In addition, I commented that the Office of the Comptroller General and the Department of Finance should have more actively monitored the progress of this important project.</p> <p>For 2009, I have concluded that the Canada Revenue Agency's estimate of the allowance for doubtful accounts is presented fairly in the government's financial statements. I also observed that the Canada Revenue Agency has implemented methodology and project management improvements in response to the three areas of weakness reported last year.</p> <p>It remains important for the Canada Revenue Agency to complete all of the planned enhancements to the methodology for allowance for doubtful accounts, and to continue monitoring and improving its control procedures over the process. In addition, the Office of the Comptroller General and the Department of Finance need to ensure they provide the necessary oversight and challenge function on the changes to the methodology.</p>

Observation	Current status
<p>Canada Border Services Agency—Tax revenue system deficiencies</p>	<p>For several years, I have stated that the Canada Border Services Agency needs to improve its tax revenue accounting systems and practices. Its accrual of tax revenues is assessment-based and it gathers data primarily from the various tax program systems. These were not designed to function as accounting systems. Each year, significant adjustments to accounting data are necessary to report revenues and receivables on an accrual basis. This manipulation of data involves complex and cumbersome manual processing and reconciliation. Despite these efforts, differences still exist between the amounts receivable in the general ledger and the various reports taken from the tax program systems in support of the reported amounts.</p> <p>Management of the Canada Border Services Agency has identified underlying causes of some of their unreconciled differences. However, unexplained differences continue to remain at year-end.</p>
<p>National Defence—Inventory, repairable spare parts, and realty asset records</p>	<p>For many years, I have observed the difficulties National Defence has experienced in the proper recording and valuation of its inventory and repairable spare parts. I acknowledge the progress National Defence has made and the importance the Department has placed on continued improvements in the accounting systems and practices in this area, including the recognition of the capitalized value of previously expensed parts and the supporting policy development. However, issues remain such as pricing and the timely recording of transactions. Continued action by National Defence is needed to ensure that the value of inventory and repairable spare parts is properly recorded.</p> <p>National Defence has also had issues related to the proper recording and amortizing of the costs of its capital assets. Subledgers that are used to capture detailed data are complex and not always reconciled to the general ledger in a timely and accurate manner. The capitalization of work-in-progress and the write-off of disposed assets continue to challenge the Department. It is important that National Defence continue its work in this area to ensure that the information recorded in the general ledger is accurate, complete, and timely.</p>
<p>Payables at year-end policy</p>	<p>In previous years, it became apparent during discussions that my Office and the Treasury Board of Canada Secretariat held different interpretations of section 37.1 of the <i>Financial Administration Act</i> and of the government's policy on payables at year-end. The difference involves whether debts per section 37.1 of the <i>Financial Administration Act</i> include all items that would be recognized as liabilities. This difference results in a lack of clarity about the nature of items to be appropriately charged to an appropriation.</p> <p>Since 2006, the Treasury Board of Canada Secretariat issued various frameworks and related policies as part of its Policy Suite Renewal Initiative. However, the payables at year-end policy is still in the process of being revisited. In the past, I indicated to the Office of the Comptroller General that, in our view, there needs to be greater clarity regarding charges to appropriations.</p> <p>I have raised this issue for three years and still no changes have been implemented. I am concerned that it remains quite possible that the departments will neither charge amounts against their appropriation nor record a liability because they do not meet this legally binding definition, despite the fact that these are, in substance, liabilities. I continue to encourage the government to clarify its position with respect to the substance of these transactions. The government needs to ensure that expenditures are properly and consistently charged to appropriations and that they are recognized as liabilities at year-end.</p> <p>Given the importance of ensuring that expenditures are properly and consistently charged to appropriations, I encourage the Office of the Comptroller General to resolve this matter.</p>

Observation	Current status
Audit opinion in accordance with Canadian generally accepted accounting principles	<p>Under the auditing standards of The Canadian Institute of Chartered Accountants, I am required to report on fair presentation in accordance with Canadian generally accepted accounting principles for the public sector. However, recognizing the importance of following our legislative mandate, which requires me to give an opinion on whether the government's financial statements "... present fairly information in accordance with stated accounting policies of the federal government ...," my opinion refers to both bases.</p> <p>The government's accounting policy indicates that its stated accounting policies are based on Canadian generally accepted accounting principles for the public sector, and that the presentation and results using the stated accounting policies do not result in any significant differences from Canadian generally accepted accounting principles. I would prefer that the government indicate its commitment to conforming to Canadian generally accepted accounting principles.</p>

EXPLANATION OF MY AUDIT REPORT

For readers who would like a more in-depth explanation of my audit report, I have provided that information on my website, together with my Observations (www.oag-bvg.gc.ca).

SECTION 3

2008-2009

PUBLIC ACCOUNTS OF CANADA

Revenues, Expenses and Accumulated Deficit

CONTENTS

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REVENUES, EXPENSES AND ACCUMULATED DEFICIT

This section provides information on the revenues, expenses and accumulated deficit of the Government as summarized in Table 3.1.

A narrative description is provided for certain accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 3.1
REVENUES, EXPENSES AND ACCUMULATED DEFICIT
(in millions of dollars)

	2008-2009	2007-2008
Revenues—		
Tax revenues, Table 3.2	191,604	203,591
Employment insurance premiums	16,887	16,558
Other revenues, Table 3.4	24,601	22,271
Total revenues	233,092	242,420
Expenses—		
Transfer payments	138,293	131,331
Other program expenses	69,564	68,167
Total program expenses	207,857	199,498
Public debt charges	30,990	33,325
Total expenses, Table 3.6	238,847	232,823
Annual (deficit) or surplus	(5,755)	9,597
Accumulated deficit at beginning of year	457,637	467,268
Other comprehensive (loss) or income	(318)	34
Accumulated deficit at end of year	463,710	457,637

REVENUES

Revenues consist of all tax and other amounts which enter into the calculation of the annual surplus or deficit of the Government.

Accounting for Revenues

Tax revenues are reported net of refunds and are exclusive of amounts collected on behalf of provinces and territories. Tax revenues are recognized in the period in which the event that generates the revenue occurs. Taxes are collected pursuant to their respective legislation which may be amended from time to time.

For income taxes, revenue is recognized when the taxpayer has earned the income producing the tax. Revenue is determined net of tax deductions and credits allowed under the *Income Tax Act*.

Revenues for the fiscal year ended March 31 are based on amounts assessed/reassessed at the time of preparation of the financial statements and estimates of income tax earned in the fiscal period but not yet assessed/reassessed. These estimates are based on amounts received at the time of preparation of the financial statements that relate to the fiscal year ended March 31 that have not

been assessed or that are awaiting reassessment. Actual results may differ significantly from these estimates. Differences between estimates and actuals are recorded in the fiscal year in which the actual assessment/reassessment is completed. Revenues do not include estimates for amounts of unreported taxes.

Goods and services tax, and excise and customs revenues are recorded based on the tax and duties assessed and estimated at the time of preparation of the financial statements that relate to the fiscal year ended March 31. For domestic goods and services tax, revenue is recognized at the time of the sale of goods or the provision of services. For excise duties, revenue is recognized when the taxpayer manufactures goods taxable under the *Excise Act*. For excise taxes, revenue is recognized when a taxpayer sells goods taxable under the *Excise Act*. For customs duties and goods and services tax on imports, revenue is recognized when goods are authorized by the Canada Border Services Agency to enter Canada.

Employment insurance premiums are recognized in revenue in the same period as the insurable earnings are earned. Other revenues are recognized in the period to which they relate.

Tax Revenues

Tax revenues include personal, corporate and non-resident income tax revenues, and other taxes and duties as summarized in Table 3.2.

TABLE 3.2
TAX REVENUES

(in millions of dollars)

	2008-2009	2007-2008
Tax revenues—		
Income tax revenues—		
Personal	116,024	113,063
Corporate	29,476	40,628
Non-resident	6,298	5,693
	151,798	159,384
Other taxes and duties—		
Goods and services tax, Table 3.3	25,740	29,920
Energy taxes—		
Excise tax—Gasoline	4,096	4,015
Excise tax—Aviation gasoline and diesel fuel	1,065	1,124
	5,161	5,139
Customs import duties	4,036	3,903
Other excise taxes and duties—		
Excise duties	4,056	4,185
Air travellers security charge	386	386
Softwood lumber products export charge	210	422
Charge on refunds of softwood lumber duty deposits	4	
Other miscellaneous excise taxes and duties	213	252
	4,869	5,245
	39,806	44,207
Total tax revenues ⁽¹⁾	191,604	203,591

⁽¹⁾ Additional details are provided in Table 4a in Section 1 of Volume II of the *Public Accounts of Canada*.

Personal income tax

Personal income tax is levied on personal income under the provisions of the *Income Tax Act*.

Corporate income tax

Corporate income tax is levied on corporate income under the provisions of the *Income Tax Act*.

Non-resident income tax

Non-resident income tax is levied on income earned in Canada by non-residents under the provisions of the *Income Tax Act*. This tax is derived from tax withheld from dividends, interest, rents, royalties, alimony, and income from estates and trusts paid to non-residents.

Non-resident income tax revenues also include withholding taxes on income earned in Canada by non-resident life insurance companies and income from trusts.

Other taxes and duties

Other taxes and duties are collected under the *Excise Tax Act*, *Customs Tariff (Act)* and other acts and include the goods and services tax, energy taxes, customs import duties, and other excise taxes and duties.

Goods and services tax

The goods and services tax (GST) became effective January 1, 1991. The GST is applied at a rate of 5 percent on most goods and services consumed in Canada, with only a limited set of exclusions that include certain medical devices, prescription drugs, basic groceries,

residential rents and most health and dental care services. A reduction in the GST rate from 6 percent to 5 percent was approved through the *Budget and Economic Statement Implementation Act, 2007* and became effective on January 1, 2008. A comparative analysis of the GST is presented in Table 3.3.

TABLE 3.3
GOODS AND SERVICES TAX (GST) ⁽¹⁾
(in millions of dollars)

	2008-2009	2007-2008
GST.....	30,444	34,559
Less: remission order for the GST paid and accrued by ministries on or for goods and services purchased from outside parties	1,136	1,129
Gross GST from outside parties.....	29,308	33,430
Less: quarterly tax credits	3,568	3,510
Net GST from outside parties.....	25,740	29,920

⁽¹⁾ Reported in the Statement of Operations and Accumulated Deficit (Section 2 of this volume).

Energy taxes

Energy taxes primarily include the excise tax on gasoline, and on aviation gas and diesel fuel.

Customs import duties

Revenues from customs import duties consist mainly of ad valorem taxes on the importation of goods levied under the *Customs Tariff* (Act).

Other excise taxes and duties

Excise taxes and duties are levied on alcoholic beverages and tobacco products. In addition, excise taxes are imposed on other items such as passenger vehicle air conditioners. The air travelers security charges are collected by air carriers at the time of payment for the air travel by the purchaser of an air transportation service.

The Softwood Lumber Products export charge is assessed on exports of softwood lumber products to the United States after September 30, 2006. The charge on refunds of softwood lumber duty deposits is assessed on amounts refunded to Canadian companies on amounts related to a United States duty order related to the importation of softwood lumber products into the United States between May 22, 2002 and September 30, 2006.

Employment insurance premiums

Premiums from employees and employers are levied under the provisions of the *Employment Insurance Act* and are classified as part of revenues. Additional details on employment insurance premiums are provided in Section 4 of this volume.

Other Revenues

Other revenues include Crown corporations, other program and foreign exchange revenues.

TABLE 3.4
OTHER REVENUES

(in millions of dollars)

	2008-2009	2007-2008
Other revenues—		
Crown corporation revenues—		
Consolidated Crown corporations and other entities	1,843	1,760
Enterprise Crown corporations and other government business enterprises—		
Share of annual profit	4,773	4,256
Interest and other	1,144	488
	7,760	6,504
Other program revenues—		
Return on investments, Table 3.5	1,913	692
Sales of goods and services—		
Rights and privileges	3,819	3,153
Lease and use of public property	518	545
Services of a regulatory nature	1,046	1,075
Services of a non-regulatory nature	2,573	2,458
Sales of goods and information products	293	259
Other fees and charges	481	139
	8,730	7,629
Miscellaneous revenues—		
Interest and penalties	2,811	4,064
Other	1,651	1,510
	15,105	13,895
Foreign exchange net revenues—		
Exchange Fund Account	1,732	1,862
International Monetary Fund	5	10
Other	(1)	
	1,736	1,872
Total other revenues ⁽¹⁾	24,601	22,271

⁽¹⁾ Additional details are provided in Table 4a in Section I of Volume II of the *Public Accounts of Canada*.

Crown corporation revenues

Crown corporation revenues include revenues earned from third parties by Consolidated Crown corporations, interest earned on loans to enterprise Crown corporations and other government business enterprises, and the government's share of the accumulated profits or losses of enterprise Crown corporations and other government business enterprises.

Other program revenues

Other program revenues include sales of goods and services, return on investments, and miscellaneous revenues. Details are reported by individual ministry in Volume II of the *Public Accounts of Canada*.

Foreign exchange net revenues

Foreign exchange net revenues include the revenues from investments held in the Exchange Fund Account and the International Monetary Fund, as well as the net gains or losses resulting from the translation of these investments to Canadian dollars at March 31. Foreign exchange net revenues also include the net gains or losses resulting from foreign debt and currency swap revaluations.

Return on investments

Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits and surpluses for loans, investments and advances other than those in enterprises Crown corporations and government business enterprises. A comparative analysis of return on investments is presented in Table 3.5.

TABLE 3.5
RETURN ON INVESTMENTS ⁽¹⁾

(in millions of dollars)

	2008-2009	2007-2008
Consolidated accounts—		
Atomic Energy of Canada Limited	(2)	(2)
Cash and accounts receivable—		
Interest on bank deposits	347	361
Loans, investments and advances—		
Portfolio investments	3	(2)
National governments including developing countries	2	2
International organizations	11	14
Provincial and territorial governments	(2)	(2)
Other loans, investments and advances	655	665
	671	681
Other accounts—		
Esso Ltd—Norman Wells Project profits	125	116
Other	3	5
	128	121
Total ministerial return on investments	1,146	1,163
Net gain (loss) on exchange	779	(445)
Accrual of other revenues	23	32
Total return on investments	1,948	750
Elimination of return on investments internal to the Government	(35)	(58)
Total external return on investments	1,913	692

⁽¹⁾ Additional details are provided in Table 4a in Section 1 of Volume II, and in Section 10 of Volume III of the *Public Accounts of Canada*.

⁽²⁾ Less than \$500,000.

EXPENSES

Expenses consist of all charges which enter into the calculation of the annual deficit or surplus of the Government.

Accounting for Expenses

Expenses for Government operations are recorded when goods are received or services are rendered. Transfer payments are recorded as expenses when the recipient has met the eligibility criteria or fulfilled the terms of a contractual transfer agreement, or, in the case of transactions which do not form part of an existing program, when the Government announces a decision to make a non-recurring transfer provided the enabling legislation or authorization for payment receives parliamentary approval prior to the completion of the financial statements.

Expenses include provisions to reflect changes in the economic value of assets or liabilities, including provisions for bad debts, provisions for valuation of loans, investments and advances, and inventory obsolescence. Expenses also include amortization of tangible capital assets and utilization of inventories and prepaid expenses.

On a day-to-day basis, organizations within the Government entity transact with each other and thus contribute to the amounts of revenues and expenses recorded in the accounts. In preparing the financial statements, these "internal transactions" are eliminated so as to report on the basis of transactions with outside parties only.

Table 3.6 presents external expenses by segment and by type.

TABLE 3.6
EXTERNAL EXPENSES BY SEGMENT AND BY TYPE

(in millions of dollars)

	Major transfer payments ⁽¹⁾		Other transfer payments	
	2008-2009	2007-2008	2008-2009	2007-2008
Ministries—				
Agriculture and Agri-Food			1,820	2,237
Atlantic Canada Opportunities Agency			172	235
Canada Revenue Agency	9,368	9,420	395	607
Canadian Heritage			1,124	1,128
Citizenship and Immigration			781	616
Economic Development of Canada for the Regions of Quebec			198	238
Environment			206	122
Finance	45,491	45,341	869	286
Fisheries and Oceans			95	73
Foreign Affairs and International Trade			4,101	3,045
Governor General				
Health	30	30	2,424	2,445
Human Resources and Skills Development	52,218	48,727	2,678	2,130
Indian Affairs and Northern Development			6,121	5,309
Industry			2,316	2,430
Justice			342	359
National Defence			198	176
Natural Resources			3,734	2,733
Parliament			1	1
Privy Council			88	30
Public Safety and Emergency Preparedness	9	3	215	137
Public Works and Government Services			7	
Transport	985	778	1,694	1,439
Treasury Board			1	1
Veterans Affairs			33	386
Western Economic Diversification			183	194
Provision for valuation and other items				27
Total ministries	108,101	104,299	29,796	26,384
Crown corporations and other entities			396	648
Total expenses ⁽³⁾	108,101	104,299	30,192	27,032

⁽¹⁾ Includes transfer payments for the Old age security benefits, guaranteed income supplement and spouse's allowance of \$33,377 million (\$31,955 million in 2008), to the other levels of government of \$46,515 million (\$46,152 million in 2008), for the Employment insurance benefits of \$16,308 million (\$14,298 million in 2008) and for the Children's benefits of \$11,901 million (\$11,894 million in 2008). Additional information is provided in Table 3.7 of this Section.

⁽²⁾ Additional information is provided in Table 3.8 of this volume.

⁽³⁾ Additional information is provided in Table 2a in Section 1 of Volume II of the *Public Accounts of Canada*.

Total transfer payments		Other program expenses		Public debt charges ⁽²⁾		Total expenses	
2008-2009	2007-2008	2008-2009	2007-2008	2008-2009	2007-2008	2008-2009	2007-2008
1,820	2,237	1,626	1,636			3,446	3,873
172	235	118	105			290	340
9,763	10,027	7,050	7,437			16,813	17,464
1,124	1,128	700	683			1,824	1,811
781	616	619	562			1,400	1,178
198	238	60	68			258	306
206	122	1,589	1,456	1	1	1,796	1,579
46,360	45,627	488	510	30,756	33,121	77,604	79,258
95	73	1,530	1,649			1,625	1,722
4,101	3,045	2,206	1,892			6,307	4,937
		20	20			20	20
2,454	2,475	2,556	2,454			5,010	4,929
54,896	50,857	3,711	3,080			58,607	53,937
6,121	5,309	1,206	1,305			7,327	6,614
2,316	2,430	2,238	2,111			4,554	4,541
342	359	1,042	977			1,384	1,336
198	176	18,770	17,331	41	39	19,009	17,546
3,734	2,733	997	900			4,731	3,633
1	1	547	526			548	527
88	30	473	279			561	309
224	140	8,908	7,885			9,132	8,025
7		2,270	2,192	151	125	2,428	2,317
2,679	2,217	949	867	41	39	3,669	3,123
1	1	2,192	2,067			2,193	2,068
33	386	985	917			1,018	1,303
183	194	54	57			237	251
	27	(1,406)	1,861			(1,406)	1,888
137,897	130,683	61,498	60,827	30,990	33,325	230,385	224,835
396	648	8,066	7,340			8,462	7,988
138,293	131,331	69,564	68,167	30,990	33,325	238,847	232,823

Expenses by Segment

The presentation by segment is based on the ministry structure of the 2008-2009 Estimates, which represents the grouping of the activities for the departments and agencies for which a Minister is responsible, and the Crown corporations and other entities as described in Note 10 to the financial statements in Section 2 of this volume.

Government's cost of operations

Government's cost of operations consists of three major types: transfer payments, other program expenses and public debt charges.

Transfer payments

The major transfer payments include payments to persons and payments to provinces and territories.

Payments to persons include payments for income support or income supplement. Assistance is based on age, family status, income, and employment criteria.

Payments to provinces and territories are made under three main programs:

- The fiscal arrangements are unconditional fiscal transfer payments to lower income provinces including subsidies under the Constitution Acts; and,
- The Canada health transfer and the Canada social transfer are the major means for providing the federal share of social programs administered by the provinces.

The other transfer payments include various subsidies paid through federal programs to stabilize market prices for commodities, for the development of new technologies, for the conduct of research, for the establishment of new jobs through support for training, for the promotion of educational and cultural activities, expenses of other consolidated entities, and other miscellaneous payments.

Other program expenses

This category covers the costs associated with programs directly delivered by the federal Government such as national defence, food inspection, the Coast Guard, the federal court system, the operation of health facilities for natives and veterans, and the national parks system. It also includes the expenses of consolidated Crown corporations and other entities incurred with third parties.

Table 3.7 presents a comparative analysis by province of certain transfer payments.

TABLE 3.7
MAJOR TRANSFER PAYMENTS BY PROVINCE AND TERRITORY

(in millions of dollars)

	Old age security benefits ⁽¹⁾	Employment insurance benefits	Fiscal arrangements	Alternative payments for standing programs	Canada health transfer and Canada social transfer ⁽²⁾	Other major transfers ⁽³⁾	Children's benefits	Total
Newfoundland and Labrador	673	978	2		524	30		2,207
	<i>647</i>	<i>927</i>	<i>479</i>		<i>505</i>	<i>82</i>		<i>2,640</i>
Prince Edward Island	167	227	322		144	11		871
	<i>161</i>	<i>220</i>	<i>295</i>		<i>137</i>	<i>50</i>		<i>863</i>
Nova Scotia	1,119	766	1,467		973	59		4,384
	<i>1,079</i>	<i>716</i>	<i>1,467</i>		<i>928</i>	<i>133</i>		<i>4,323</i>
New Brunswick	933	816	1,586		764	45		4,144
	<i>898</i>	<i>773</i>	<i>1,479</i>		<i>743</i>	<i>99</i>		<i>3,992</i>
Quebec	9,244	3,942	7,701	(2,974)	7,956	439		26,308
	<i>8,835</i>	<i>3,682</i>	<i>6,558</i>	<i>(2,720)</i>	<i>7,618</i>	<i>948</i>		<i>24,921</i>
Ontario	12,339	5,536	8		13,004	724		31,611
	<i>11,813</i>	<i>4,601</i>	<i>8</i>		<i>12,119</i>	<i>2,140</i>		<i>30,681</i>
Manitoba	1,243	450	2,066		1,263	66		5,088
	<i>1,211</i>	<i>402</i>	<i>1,828</i>		<i>1,173</i>	<i>183</i>		<i>4,797</i>
Saskatchewan	1,146	364	2		1,193	296		3,001
	<i>1,130</i>	<i>333</i>	<i>228</i>		<i>1,071</i>	<i>156</i>		<i>2,918</i>
Alberta	2,727	1,190	4		3,014	191		7,126
	<i>2,616</i>	<i>990</i>	<i>4</i>		<i>2,398</i>	<i>430</i>		<i>6,438</i>
British Columbia	4,484	1,945	3		4,396	247		11,075
	<i>4,288</i>	<i>1,587</i>	<i>3</i>		<i>4,515</i>	<i>546</i>		<i>10,939</i>
Total provinces	34,075	16,214	13,161	(2,974)	33,231	2,108		95,815
	<i>32,678</i>	<i>14,231</i>	<i>12,349</i>	<i>(2,720)</i>	<i>31,207</i>	<i>4,767</i>		<i>92,512</i>
Northwest Territories	19	30	805		48	1		903
	<i>8</i>	<i>17</i>	<i>792</i>		<i>40</i>	<i>19</i>		<i>876</i>
Nunavut	9	17	944		40	9		1,019
	<i>18</i>	<i>9</i>	<i>947</i>		<i>35</i>	<i>20</i>		<i>1,029</i>
Yukon Territory	20	28	564		40	12		664
	<i>18</i>	<i>26</i>	<i>540</i>		<i>32</i>	<i>17</i>		<i>633</i>
International	204	19						223
	<i>196</i>	<i>15</i>						<i>211</i>
Sub-total	34,327	16,308	15,474	(2,974)	33,359	2,130		98,624
	<i>32,918</i>	<i>14,298</i>	<i>14,628</i>	<i>(2,720)</i>	<i>31,314</i>	<i>4,823</i>		<i>95,261</i>
Accrual and other adjustments			(336)		(32)	(1,106)		(1,474)
			<i>(58)</i>		<i>32</i>	<i>(1,867)</i>		<i>(1,893)</i>
Total (Net)	34,327	16,308	15,138	(2,974)	33,327	1,024		97,150
	<i>32,918</i>	<i>14,298</i>	<i>14,570</i>	<i>(2,720)</i>	<i>31,346</i>	<i>2,956</i>		<i>93,368</i>
Add: tax credits and repayments	(950)						11,901	10,951
	<i>(963)</i>						<i>11,894</i>	<i>10,931</i>
Total (Gross)	33,377	16,308	15,138	(2,974)	33,327	1,024	11,901	108,101
	<i>31,955</i>	<i>14,298</i>	<i>14,570</i>	<i>(2,720)</i>	<i>31,346</i>	<i>2,956</i>	<i>11,894</i>	<i>104,299</i>

Amounts in roman type are 2008-2009 transfer payments.

Amounts in *italic* type are 2007-2008 transfer payments.

(1) Includes the guaranteed income supplement and the spouse's allowance.

(2) Includes payments for the Canada health transfer of \$22,759 million (\$21,474 million in 2008) and for the Canada social transfer of \$10,568 million (\$9,840 million in 2008).

(3) Includes the contributions under the Gas Tax Fund of \$985 million, payments to the Public Transit Capital Trust 2008 of \$500 million, the Police Officers Recruitment Fund of \$400 million, the Saskatchewan for Carbon Capture and Storage Trust of \$240 million, and to Nova Scotia for Carbon Storage of \$5 million.

Public debt charges

Public debt charges include the interest on unmatured debt and on pensions, other employee and veteran future benefits and other liabilities, the amortization of premiums, discounts and commis-

sions on unmatured debt, and the servicing costs and the costs of issuing new borrowings.

A comparative summary of public debt charges is presented in Table 3.8. The table also discloses the reconciling items between total public debt charges as reported in the ministerial section of the Department of Finance (Section 8) of Volume II and the total

expenses of the public debt indicated in Table 3.6. The reconciling items include the expenses of the consolidated specified purpose accounts, accrual adjustments and other items.

TABLE 3.8
PUBLIC DEBT CHARGES ⁽¹⁾

(in millions of dollars)

	2008-2009	2007-2008
Unmatured debt—		
Interest on:		
Marketable bonds	12,815	13,442
Retail debt	454	579
Bonds for Canada Pension Plan	67	130
Promissory note - TD Trust Company		(3)
Promissory notes - Montreal Trust Company		(2)
Promissory notes - Computershare Trust Company		(2)
Canada notes	11	9
Euro medium term notes	75	70
	13,422	14,230
Amortization of premiums, discounts and commissions on:		
Treasury bills	3,587	4,611
Marketable bonds	1,160	1,105
Consumer price index adjustments on real return bonds	294	563
Canada bills	57	83
Canada savings and Canada premium bonds	20	19
	5,118	6,381
Servicing costs and costs of issuing new borrowings	8	53
Cross-currency swap revaluation account	(218)	(229)
Capital lease obligations	233	204
Total public debt charges related to unmatured debt	18,563	20,639
Pension and other liabilities—		
Interest on:		
Public sector pensions—Superannuation accounts	10,343	10,486
Less: provision for pension adjustment	(910)	(890)
	9,433	9,596
Other employee and veteran future benefits—		
Health and dental care plans	711	693
Severance benefits	212	221
Worker's compensation	29	31
Veteran benefit plan	1,615	1,686
Royal Canadian Mounted Police benefit plan	120	109
	2,687	2,740
Canada Pension Plan	6	8
Government Annuities Account	19	21
Deposit and trust accounts	55	65
Other specified purpose accounts	201	209
Other liabilities	26	47
Total public debt charges related to pension and other liabilities	12,427	12,686
Consolidated specified purpose accounts—		
Interest on:		
Employment Insurance Account	950	1,926
Other	10	15
Total public debt charges related to consolidated specified purpose accounts	960	1,941
Total public debt charges before consolidation adjustments	31,950	35,266
Less: consolidation adjustments	960	1,941
Total public debt charges ^{(1) (3)}	30,990	33,325
Comprised of:		
Total public debt charges under statutory authorities before accrual and other adjustments and consolidation adjustments	29,940	33,212
Accrual and other adjustments	2,010	2,054
Consolidation adjustments	(960)	(1,941)
Total public debt charges	30,990	33,325

Certain comparative figures have been reclassified to conform to the current year's presentation.

⁽¹⁾ A summary is provided in Table 2a in Section I of Volume II of the *Public Accounts of Canada*.

⁽²⁾ Less than \$500,000.

⁽³⁾ Additional details are provided in Section 7 of Volume III of the *Public Accounts of Canada*.

Expenses by Object

Table 3.9 reconciles the total expenses by object to the total expenditures by object initially recorded by departments.

TABLE 3.9
TOTAL EXPENSES BY OBJECT ⁽¹⁾

(in millions of dollars)

	Total expenses	Reconciliation	Total expenditures
Transfer payments.....	138,293	(21,490)	116,803
Other program expenses—			
Crown corporations ⁽²⁾	7,680	(7,680)	
Personnel.....	35,593	(714)	34,879
Transportation and communications.....	3,224	167	3,391
Information.....	317	14	331
Professional and special services.....	7,450	1,955	9,405
Rentals.....	1,748	758	2,506
Repair and maintenance.....	2,892	414	3,306
Utilities.....	3,071	88	3,159
Amortization expenses.....	4,176	(4,176)	
Loss on disposal of assets.....	173	(173)	
Other subsidies and expenses.....	3,240	4,675	7,915
Acquisition of land, buildings and works.....		971	971
Acquisition of machinery and equipment.....		4,753	4,753
	69,564	1,052	70,616
Public debt charges.....	30,990	(1,050)	29,940
Total.....	238,847	(21,488)	217,359

⁽¹⁾ Additional details are provided in Table 3a in Section 1 of Volume II of the *Public Accounts of Canada*.

⁽²⁾ This amount differs from the expense shown on the Statement of Operations and Accumulated Deficit due to the amortization expenses and loss on disposal of assets of consolidated Crown corporations, which have been reclassified within their respective object of expense.

Expenditures under Statutory Authorities

Spending authorities provided by statutory authorities are for specified purposes and for such amounts and such time as the acts prescribe. These spending authorities do not generally lapse at the end of the year in which they were granted. Expenditures under such authorities account for more than two-thirds of the total program expenses each year.

Table 3.10 presents a comparative summary of the ministerial statutory expenditures.

TABLE 3.10
EXPENDITURES UNDER STATUTORY AUTHORITIES

(in millions of dollars)

	2008-2009	2007-2008 ⁽¹⁾
Public debt charges	29,940	33,212
Old age security payments (<i>Old Age Security Act</i>)	25,335	24,030
Canada health transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i>)	22,759	21,474
Fiscal equalization (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i>)	13,462	12,925
Canada social transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i>)	10,568	9,590
Guaranteed income supplement payments (<i>Old Age Security Act</i>)	7,512	7,407
Universal child care benefit (<i>Universal Child Care Benefit Act</i>)	2,548	2,474
Payments to the Newfoundland Offshore Petroleum Resource Revenues Fund	2,351	1,701
Territorial financing (Part I.1— <i>Federal-Provincial Fiscal Arrangements Act</i>)	2,313	2,221
Canada Education Savings grant payments to Registered Education Savings Plans (RESPs) trustees on behalf of RESP beneficiaries to encourage Canadians to save for post-secondary education for their children	581	580
Payments to the Nova Scotia Offshore Revenues Account	577	493
Newfoundland fiscal equalization offset payments	557	189
Contribution payments for the AgriInsurance program	548	
Allowance payments (<i>Old Age Security Act</i>)	531	518
Public Transit Capital Trust 2008 (<i>Budget Implementation Act, 2008</i>)	500	
Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office	410	390
Police Officers Recruitment Fund (<i>Budget Implementation Act, 2008</i>)	400	
Expenses of elections (<i>Canada Elections Act, Northwest Territories Elections Act, and the Electoral Boundaries Readjustment Act</i>)	325	95
Payments (encashment of notes) to International Development Association (<i>Bretton Woods and Related Agreements Act</i> and previous years' Appropriation Acts)	318	318
Superannuation, supplementary retirement benefits, death benefits and other pensions— ⁽²⁾		
Public Service—		
Government's contributions to the Public Service pension plan and the Retirement Compensation Arrangements Account	2,318	2,218
Government's contribution as employer to the Employment Insurance Account	247	235
Government's contributions to the Canada and the Quebec Pension Plans	587	540
Government's contributions to the Death Benefit Account	10	10
	3,162	3,003
Less: recoveries from revolving funds	117	114
	3,045	2,889
Canadian Forces—		
Government's contribution to the Canadian Forces pension plan and the Retirement Compensation Arrangements Account	875	831
Statutory payments under the <i>Supplementary Retirement Benefits Act</i>	5	6
Government's contribution as employer to the Employment Insurance Account	66	67
Government's contribution to the Canada and the Quebec Pension Plans	162	156
Government's contribution to the Death Benefit Account	3	3
	1,111	1,063
Royal Canadian Mounted Police—		
Government's contribution to the Royal Canadian Mounted Police pension plan and the Retirement Compensation Arrangements Account	249	224
Statutory payments under the <i>Supplementary Retirement Benefits Act</i>	14	15
Government's contribution as employer to the Employment Insurance Account	18	18
Government's contribution to the Canada and the Quebec Pension Plans	44	42
	325	299
All other statutory expenditures	1,094	7,874
Total ministerial expenditures under statutory authorities ⁽³⁾	127,110	129,742

⁽¹⁾ Certain comparative figures have been reclassified to conform to the current year's presentation.⁽²⁾ Details related to other pension accounts, such as the Members of Parliament Retiring Allowances Account, are not included.⁽³⁾ Additional information on the ministerial expenditures under statutory authorities are provided in Table 7 in Section I of Volume II of the *Public Accounts of Canada*.

SECTION 4

2008-2009

PUBLIC ACCOUNTS OF CANADA

Consolidated Accounts

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CONSOLIDATED CROWN CORPORATIONS AND OTHER ENTITIES

This section provides all related information on consolidated Crown corporations and other entities. Consolidated entities are those who rely on Government funding as their principal source of revenue and are controlled by the Government.

Consolidation involves the combination of the accounts of these corporations and other entities on a line-by-line and uniform basis of accounting and elimination of inter-organizational balances and transactions. Consequently, the corporations and other entities' accounts must be adjusted to the Government's basis of accounting. Most corporations and other entities follow Canadian generally accepted accounting principles (GAAP) for private sector.

Summary Financial Statements of Consolidated Crown Corporations and Other Entities

The following tables display details of the assets, liabilities, revenues and expenses of the consolidated Crown corporations and other entities.

For those corporations and other entities having other year ends than March 31, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

Tables 4.1 and 4.2 summarize the financial transactions and results of operations as reported by the consolidated Crown corporations and other entities.

Financial assets include cash and cash equivalents, receivables, loans and investments. Financial assets are segregated between third parties and Government, Crown corporations and other entities. The financial assets reported under Government, Crown corporations and other entities represent receivables, loans and investments between related parties. Non-financial assets represent the unexpensed portion of capital assets, inventories and prepayments such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Liabilities include payables, borrowings and other obligations. Liabilities are segregated between third parties and Government, Crown corporations and other entities. Borrowings from third parties represent long-term debts payable of the corporations and other entities. Other third party liabilities are amounts due for purchases, employee benefits, various accruals, capital leases and like items. The liabilities reported under Government, Crown corporations and other entities represent payables and borrowings between related parties.

Revenues are segregated between third parties and Government, Crown corporations and other entities. Government, Crown corporations and other entities' revenues are broken down further to identify revenues arising from normal operations and financial assistance received or receivable from the Government in respect of the current year's operations. Expenses are segregated between third parties and Government, Crown corporations and other entities. Equity transactions other than current year's net income or loss are segregated between adjustments, other comprehensive income or loss and transactions with the Government. Equity adjustments and other include prior period adjustments and other miscellaneous items recorded by the corporations and other entities. Other comprehensive income or loss comprises unrealized gains and losses that are recognized in comprehensive income, but excluded from net income. Upon realization, these gains and losses are included in net income. Equity transactions with the Government include dividends declared or transfers of profits to the Government, as well as capital transactions with the Government. The line "Conversion to the Government accounting basis for consolidation purposes" represents the adjustments required to bring the corporations and other entities' accounting policies in line with the Government's basis of accounting.

These tables present financial information on consolidated parent Crown corporations and other entities, as well as financial information on wholly-owned subsidiaries that are considered "deemed parent Crown corporations" and thus consolidated directly in the financial statements of the Government and excluded from the consolidated financial statements of their parent Crown corporations. The *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada* includes a complete list of all parent Crown corporations, wholly-owned subsidiaries, other subsidiaries and associates.

Consolidated Crown corporations are also categorized as being either agents or non-agents of the Crown. Agency status may be expressly stated in the incorporating legislation or conferred under the provisions of the *Government Corporations Operation Act*. In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by consolidated agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. There were no borrowings by consolidated agent Crown corporations for the year ended March 31, 2009. Contingent liabilities of consolidated corporations and other entities are presented in Table 4.3.

A summary of financial assistance under budgetary appropriations to consolidated Crown corporations for the year ended March 31, 2009 is provided in Table 4.4. Differences in figures reported in Table 4.2 and those reported in Table 4.4 result from the use of different accounting policies and from items in transit.

TABLE 4.1

FINANCIAL POSITION OF CONSOLIDATED CROWN CORPORATIONS AND OTHER ENTITIES—
ASSETS, LIABILITIES AND EQUITY AS AT MARCH 31, 2009

(in thousands of dollars)

	Assets			Total assets
	Financial	Government, Crown corporations and other entities	Non-financial	
Consolidated Crown corporations and other entities	Third parties			
Crown corporations⁽¹⁾				
Atomic Energy of Canada Limited	361,825	18,595	609,741	990,161
Canada Council for the Arts	239,524	684	23,841	264,049
Canada Development Investment Corporation— PPP Canada Inc.	1,516		37	1,553
Canada Lands Company Limited— Old Port of Montreal Corporation Inc.	6,272	1,244	26,595	34,111
Canada Mortgage and Housing Corporation— Minister's Account.	3,083	68,505	436,892	508,480
Canadian Air Transport Security Authority	332,715	14,279	1,268,770	1,615,764
Canadian Broadcasting Corporation				
Canadian Dairy Commission— Dairy support operation financed by the Government of Canada	92,390	3,704	16,805	112,899
Canadian Museum for Human Rights	44,794	3,469	292,303	340,566
Canadian Museum of Civilization	45,671	3,965	192,090	241,726
Canadian Museum of Nature	21,195		127	21,322
Canadian Race Relations Foundation	21,699	491	7,093	29,283
Canadian Tourism Commission	17,214	12,239	3,797	33,250
Cape Breton Development Corporation	7,989	15,342	2,358	25,689
Defence Construction (1951) Limited.	41,073	3,996	2,879	47,948
Enterprise Cape Breton Corporation— Cape Breton Growth Fund Corporation ⁽²⁾	27,383	14,770	193,637	235,790
Federal Bridge Corporation Limited, The ⁽³⁾	881		30	911
First Nations Statistical Institute	66,918	7,931	14,470	89,319
International Development Research Centre	21,245	795	153,410	175,450
Marine Atlantic Inc.	50,735	235	46,598	97,568
National Arts Centre Corporation	140,501	5,920	521,459	667,880
National Capital Commission	16,746	2,740	93,903	113,389
National Gallery of Canada	13,311	1,827	55,510	70,648
National Museum of Science and Technology	4,824	1,173	1,459	7,456
Standards Council of Canada	7,178	48,004	8,144	63,326
Telefilm Canada	97,091	7,722	827,717	932,530
VIA Rail Canada Inc.	1,683,773	237,630	4,799,665	6,721,068
Total—Crown Corporations				
Conversion to the Government accounting basis for consolidation purposes	(80,861)		(384,581)	(465,442)
Net Crown corporations on the Government accounting basis	1,602,912	237,630	4,415,084	6,255,626
Other entities				
Aboriginal Healing Foundation	327	84,889	476	85,692
Canada Foundation for Innovation	1,416,732	734,507	1,461	2,152,700
Canada Foundation for Sustainable Development Technology	498,401	52,056	722	551,179
Canada Millennium Scholarship Foundation	197,860	163,710	1,406	362,976
First Nations Market Housing Fund	211,724	94,780	324	306,828
Total—Other entities	2,325,044	1,129,942	4,389	3,459,375
Conversion to the Government accounting basis for consolidation purposes	(25,300)		(1,324)	(26,624)
Net other entities on the Government accounting basis	2,299,744	1,129,942	3,065	3,432,751
Total	3,902,656	1,367,572	4,418,149	9,688,377

⁽¹⁾ All Crown corporations listed at the margin in this table are parent Crown corporations.⁽²⁾ On April 1, 2008, the assets and liabilities of the Corporation were transferred to Enterprise Cape Breton Corporation and the Corporation was dissolved.⁽³⁾ The financial information of The Federal Bridge Corporation Limited is consolidated to include the figures of its subsidiaries The Jacques Cartier and Champlain Bridges Incorporated, the Seaway International Bridge Corporation Limited and the St. Mary's River Bridge Company.

Liabilities								
Third parties		Government, Crown corporations and other entities	Total liabilities	Accumulated profits (losses)	Contributed surplus	Capital stock	Equity of Canada	Total liabilities and equity
Borrowings	Other							
	4,012,704	228,371	4,241,075	(3,644,543)	378,629	15,000	(3,250,914)	990,161
	37,625	1,044	38,669	155,215	20,165	50,000	225,380	264,049
	302	81	383	1,170			1,170	1,553
	14,182	19,932	34,114	(3)			(3)	34,111
	83,277	407,486	490,763	17,717			17,717	508,480
	1,059,955	635,566	1,695,521	(79,757)			(79,757)	1,615,764
	3,463	32,033	35,496	77,403			77,403	112,899
	23,295	252,650	275,945	23,753	40,868		64,621	340,566
	42,520	203,758	246,278	(6,034)	1,482		(4,552)	241,726
	186		186	(2,864)	24,000		21,136	21,322
	9,627	19,735	29,362	(79)			(79)	29,283
	340,744	124,382	465,126	(431,876)			(431,876)	33,250
	17,825	1,006	18,831	6,858			6,858	25,689
	11,860	4,725	16,585	31,363			31,363	47,948
	21,816	153,698	175,514	6,612	53,664		60,276	235,790
	327		327	584			584	911
	55,831	20,026	75,857	13,462			13,462	89,319
	8,202	137,525	145,727	(228,807)		258,530	29,723	175,450
	20,412	76,739	97,151	417			417	97,568
	62,103	240,542	302,645	(512,689)	877,924		365,235	667,880
	7,889	100,065	107,954	1,194	4,241		5,435	113,389
	6,306	54,332	60,638	(92)	10,102		10,010	70,648
	3,692	479	4,171	3,285			3,285	7,456
	6,570	6,349	12,919	50,407			50,407	63,326
	197,667	514,750	712,417	205,850	4,963	9,300	220,113	932,530
	6,048,380	3,235,274	9,283,654	(4,311,454)	1,416,038	332,830	(2,562,586)	6,721,068
	(378,688)	(3,028,462)	(3,407,150)	4,690,576	(1,416,038)	(332,830)	2,941,708	(465,442)
	5,669,692	206,812	5,876,504	379,122			379,122	6,255,626
	1,160	84,532	85,692					85,692
	1,190	2,151,510	2,152,700					2,152,700
	1,195	549,984	551,179					551,179
	29,220	333,756	362,976					362,976
	622	306,206	306,828					306,828
	33,387	3,425,988	3,459,375					3,459,375
		(3,424,239)	(3,424,239)	3,397,615			3,397,615	(26,624)
	33,387	1,749	35,136	3,397,615			3,397,615	3,432,751
	5,703,079	208,561	5,911,640	3,776,737			3,776,737	9,688,377

TABLE 4.2

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF CONSOLIDATED CROWN CORPORATIONS AND OTHER ENTITIES FOR THE YEAR ENDED MARCH 31, 2009

(in thousands of dollars)

	Third parties	Revenues		Total
		Government, Crown corporations and other entities	Financial assistance	
Consolidated Crown corporations and other entities				
Crown corporations				
Atomic Energy of Canada Limited.....	399,389	484,625	10,317	894,331
Canada Council for the Arts.....	8,043	182,242	2,132	192,417
Canada Development Investment Corporation— PPP Canada Inc.	18	3,386	7	3,411
Canada Lands Company Limited— Old Port of Montreal Corporation Inc.	16,813	15,404	2,500	34,717
Canada Mortgage and Housing Corporation— Minister's Account		2,206,892		2,206,892
Canadian Air Transport Security Authority.....	723	476,472	201	477,396
Canadian Broadcasting Corporation	645,995	1,074,137	111,886	1,832,018
Canadian Dairy Commission— Dairy support operation financed by the Government of Canada		4,134		4,134
Canadian Museum for Human Rights	41	2,859		2,900
Canadian Museum of Civilization	17,028	69,546	13,633	100,207
Canadian Museum of Nature	3,299	28,092	2,314	33,705
Canadian Race Relations Foundation	346			346
Canadian Tourism Commission	12,738	84,894	1,404	99,036
Cape Breton Development Corporation	1,091	66,239		67,330
Defence Construction (1951) Limited	154		71,570	71,724
Enterprise Cape Breton Corporation— Cape Breton Growth Fund Corporation	2,384	8,650	72	11,106
Federal Bridge Corporation Limited, The	14,582	20,327	4,418	39,327
First Nations Statistical Institute		1,097		1,097
International Development Research Centre	26,831	166,071	10,862	203,764
Marine Atlantic Inc.....	82,988	105,401	17,276	205,665
National Arts Centre Corporation	26,127	36,051	5,707	67,885
National Capital Commission	31,388	78,703	30,714	140,805
National Gallery of Canada	10,221	53,465		63,686
National Museum of Science and Technology	4,694	29,393	137	34,224
Standards Council of Canada	6,389	7,129	1,417	14,935
Telefilm Canada	21,003	108,700	16,067	145,770
VIA Rail Canada Inc.....	296,131	219,722	51,418	567,271
Total—Crown corporations	1,628,416	5,533,631	354,052	7,516,099
Conversion to the Government accounting basis for consolidation purposes	212,527	299,578	(231,489)	280,616
Total on the Government accounting basis	1,840,943	5,833,209	122,563	7,796,715
Consolidation adjustments	1,879	(5,833,209)	(122,563)	(5,953,893)
Net amount—Crown corporations	1,842,822			1,842,822
Other entities				
Aboriginal Healing Foundation	3,936	36,192	149	40,277
Canada Foundation for Innovation	64,183		321,067	385,250
Canada Foundation for Sustainable Development Technology	18,129		812	18,941
Canada Millennium Scholarship Foundation	6,479	356,106	9,390	371,975
First Nations Market Housing Fund.....	3,405		4,491	7,896
Total—Other entities	96,132	392,298	335,909	824,339
Conversion to the Government accounting basis for consolidation purposes	50,742	48,433	(279,153)	(179,978)
Total on the Government accounting basis	146,874	440,731	56,756	644,361
Consolidation adjustments	43,851	(440,731)	(56,756)	(453,636)
Net amount—Other entities	190,725			190,725
Total	2,033,547			2,033,547

The accompanying notes to Table 4.1 are an integral part of this table.

(1) The difference between this amount and the Crown corporations expenses presented in the Statement of Operations and Accumulated Deficit in Section 2 of this volume consists of \$169 million in financial assistance to enterprise Crown corporations.

Third parties	Expenses		Net income or (loss)	Equity beginning of year	Equity adjustments and other	Other comprehensive income or (loss)	Equity transactions		Equity end of year
	Government, Crown corporations and other entities	Total					with the Government		
							Dividends	Capital	
1,267,640	40,069	1,307,709	(413,378)	(2,812,249)		318		(25,605)	(3,250,914)
194,707	130	194,837	(2,420)	308,540	1,941	(80,728)		(1,953)	225,380
1,935	306	2,241	1,170						1,170
34,877		34,877	(160)	157					(3)
2,206,892		2,206,892							
474,892	1,874	476,766	630	17,087					17,717
1,816,147	31,567	1,847,714	(15,696)	(71,934)		7,873			(79,757)
4,134		4,134							
2,144	674	2,818	82			77,321			77,403
81,820	16,212	98,032	2,175	61,973		473			64,621
30,521	2,788	33,309	396	(5,006)		58			(4,552)
5,707		5,707	(5,361)	26,466		31			21,136
95,472	2,187	97,659	1,377	(1,519)	63				(79)
16,614	38,151	54,765	12,565	(444,441)					(431,876)
68,252		68,252	3,472	3,386					6,858
19,813	77	19,890	(8,784)	40,147					31,363
				28,160	(28,160)				
39,239		39,239	88	59,057	1,131				60,276
381		381	716		(132)				584
205,429		205,429	(1,665)	15,014	3	110			13,462
191,239		191,239	14,426	10,054	5,243				29,723
66,566	2,478	69,044	(1,159)	1,787		(211)			417
143,029	8,670	151,699	(10,894)	608,860	(232,731)				365,235
52,850	10,783	63,633	53	5,363	(55)	267	(193)		5,435
32,964	2,177	35,141	(917)	11,907	(879)	(101)			10,010
15,194	61	15,255	(320)	3,562		43			3,285
140,074	4,283	144,357	1,413	48,994					50,407
564,307	6,186	570,493	(3,222)	223,335					220,113
7,772,839	168,673	7,941,512	(425,413)	(1,861,300)	(253,576)	5,454		(27,751)	(2,562,586)
207,683	(113,090)	94,593	186,023	2,479,812	253,576	(5,454)		27,751	2,941,708
7,980,522	55,583	8,036,105	(239,390)	618,512					379,122
(83,179)	(55,583)	(138,762)	(5,815,131)		5,815,131				
7,897,343		7,897,343 ⁽¹⁾	(6,054,521)	618,512	5,815,131				379,122
40,277		40,277							
385,176	74	385,250							
47,670		47,670	(28,729)		28,729				
371,975		371,975							
2,869		2,869	5,027		(5,027)				
847,967	74	848,041	(23,702)		23,702				
1,622	341	1,963	(181,941)	3,603,258	(23,702)				3,397,615
849,589	415	850,004	(205,643)	3,603,258					3,397,615
(453,578)	(415)	(453,993)	357		(357)				
396,011		396,011	(205,286)	3,603,258	(357)				3,397,615
8,293,354		8,293,354	(6,259,807)	4,221,770	5,814,774				3,776,737

Contingent Liabilities of Consolidated Crown Corporations and Other Entities

Table 4.3 summarizes the contingent liabilities of the consolidated Crown corporations and other entities. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 4.3

CONTINGENT LIABILITIES OF CONSOLIDATED CROWN CORPORATIONS AND OTHER ENTITIES

(in thousands of dollars)

	March 31, 2009
Agent Crown corporations	
Canadian Broadcasting Corporation—Miscellaneous litigations	36,856
Defence Construction (1951) Limited—Miscellaneous litigations	6,640
National Capital Commission—Environmental, miscellaneous litigations and agreements	460,844
Telefilm Canada—Litigation	1,237
Non-agent Crown corporations	
Marine Atlantic Inc.—Site contamination lawsuit, miscellaneous litigations	1,729
Total	507,306

Financial Assistance under Budgetary Appropriations to Consolidated Crown Corporations

Table 4.4 summarizes financial assistance under budgetary appropriations for both consolidated agent and non-agent Crown corporations. It should be read in conjunction with Table 4.2. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts approved through an operating expenditures vote and (b) amounts approved through a capital expenditures vote.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

Differences in figures reported in Table 4.2 and those reported in Table 4.4 result from the use of different accounting policies and from items in transit.

Payments to other entities are recorded as transfer payments and are disclosed in Volume II.

TABLE 4.4

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO CONSOLIDATED CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 2009

(in thousands of dollars)

	Operating expenditures vote	Capital expenditures vote	Financial assistance under budgetary appropriations ⁽¹⁾
Agent Crown corporations			
Atomic Energy of Canada Limited	552,273		552,273
Canada Mortgage and Housing Corporation ⁽²⁾	2,206,892		2,206,892
Canadian Air Transport Security Authority	427,848		427,848
Canadian Broadcasting Corporation	1,074,137	96,677	1,170,814
Canadian Dairy Commission	4,134		4,134
Canadian Museum for Human Rights	5,000		5,000
Canadian Museum of Civilization	69,546		69,546
Canadian Museum of Nature	62,339		62,339
Canadian Tourism Commission	82,656		82,656
Cape Breton Development Corporation	66,239		66,239
Enterprise Cape Breton Corporation	8,650		8,650
Federal Bridge Corporation Limited, The	50,470		50,470
National Capital Commission	78,702	25,134	103,836
National Gallery of Canada	48,033	8,000	56,033
National Museum of Science and Technology	35,471		35,471
Old Port of Montreal Corporation Inc.	21,150		21,150
PPP Canada Inc.	3,430		3,430
Telefilm Canada	105,801		105,801
Total—Agent Crown corporations	4,902,771	129,811	5,032,582
Non-agent Crown corporations			
Canada Council for the Arts	182,088		182,088
First Nations Statistical Institute	1,097		1,097
International Development Research Centre	171,191		171,191
Marine Atlantic Inc.	117,476		117,476
National Arts Centre Corporation	52,523		52,523
Standards Council of Canada	7,129		7,129
VIA Rail Canada Inc.	269,123		269,123
Total—Non-agent Crown corporations	800,627		800,627
Total	5,703,398	129,811	5,833,209

⁽¹⁾ Excludes grants and contributions paid to agent and non-agent consolidated Crown corporations where they qualify as members of a general class of recipients.

⁽²⁾ Includes budgetary appropriations for Government programs known as the "Minister's Account".

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

Consolidated specified purpose accounts are special categories of revenues and expenses which report transactions of certain accounts where enabling legislation requires that revenues be earmarked, and that related expenses be charged against such revenues. They are used principally where the activities are similar in nature to departmental activities and the transactions do not represent liabilities to third parties but in essence constitute Government revenues and expenses.

The transactions of these accounts are reported with revenues and expenses, in order to provide a more comprehensive reporting of the Government's operating results.

Further, enabling legislation requires that the transactions in each of these accounts be accounted for separately. Table 4.5 presents a summary of the balances and transactions of these accounts, in the manner required by legislation. A narrative description is provided for accounts reported in Table 4.5. Such description follows the same presentation order as the respective table.

The financial statements of the Employment Insurance Account, together with the Auditor General's report thereon, are presented at the end of this section.

TABLE 4.5

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

	April 1/2008	Revenues and other credits		Expenses and other debits		March 31/2009
		External transactions	Internal transactions	External transactions	Internal transactions	
	\$	\$	\$	\$	\$	\$
Insurance accounts—						
Agriculture and Agri-Food—						
Crop Reinsurance Fund	217,699,951	238,573,573		1,952,067	55,620,000	398,701,457
Less: interest-bearing loans	470,854,751				55,620,000	415,234,751
	(253,154,800)	238,573,573		1,952,067		(16,533,294)
Agricultural Commodities Stabilization						
Accounts	646,575			65		646,510
	(252,508,225)	238,573,573		1,952,132		(15,886,784)
Finance—						
Investors' Indemnity						
Account	45,303					45,303
Health—						
Health Insurance Supplementary Account ..	28,387					28,387
Human Resources and Skills						
Development—						
Employment Insurance Account,						
Table 4.6	56,953,250,765	17,281,548,201	1,074,223,494	16,493,845,489	1,644,196,024	57,170,980,947
Natural Resources—						
Canadian Nuclear Safety Commission—						
Nuclear Liability Reinsurance						
Account	1,675,873	278,725				1,954,598
Transport—						
Ship-Source						
Oil Pollution						
Fund	376,431,268	3,100	10,122,651	5,967,025	277,179	380,312,815
Total insurance accounts	57,078,923,371	17,520,403,599	1,084,346,145	16,501,764,646	1,644,473,203	57,537,435,266

TABLE 4.5

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	Revenues and other credits		Expenses and other debits		March 31/2009
	April 1/2008	External	Internal	External	
		transactions	transactions	transactions	
	\$	\$	\$	\$	\$
Other consolidated specified purpose accounts—					
Canadian Heritage—					
National Battlefields Commission—					
Trust Fund.....	684,804	48,500	12,660	9,369	736,595
Environment—					
Environmental Damages Fund	2,346,631	157,672	62,693	594,881	1,972,115
Parks Canada Agency—					
New Parks and Historic Sites					
Account.....	11,727,765	614,652	12,500,000	665,881	21,904,165
	14,074,396	772,324	12,562,693	1,260,762	23,876,280
Finance—					
Canadian Commercial Bank and					
Northland Bank Holdback Account	246,223,464				246,223,464
Fisheries and Oceans—					
Supplementary Fish Fines					
Account.....	809,548	65,095		200,187	674,456
Indian Affairs and Northern Development—					
Environmental Studies Research Fund.....	380,059		379,685		380,538
Natural Resources—					
Environmental Studies Research Fund.....	2,184,305		554,253		2,738,558
Public Works and Government Services—					
Seized Property Proceeds					
Account.....	29,263,283	23,258,715		10,799,830	41,722,168
Transport—					
Fines for the Transportation of					
Dangerous Goods.....	662,921	86,800			749,721
Total other consolidated specified purpose accounts	294,282,780	24,231,434	13,509,291	12,270,148	317,101,780
Endowment principal—					
Environment—					
Parks Canada Agency—					
Mackenzie King trust account	225,000				225,000
Health—					
Canadian Institutes of Health Research—					
Endowments for Health Research	140,267				140,267
Industry—					
National Research Council of Canada —					
H.L. Holmes Fund	4,310,322	109,061			4,419,383
Social Sciences and Humanities					
Research Council—					
Queen's Fellowship Fund	250,000				250,000
Total endowment principal	4,925,589	109,061			5,034,650
Total	57,378,131,740	17,544,744,094	1,097,855,436	16,514,034,794	57,859,571,696

Insurance Accounts

For the following Insurance Accounts, revenues and other credits from outside parties totalled \$17,520 million (\$17,060 million in 2008) while expenses and other debits to outside parties totalled \$16,502 million (\$14,519 million in 2008) and are reported as expenses in the Statement of Operations.

Revenues and other credits of \$1,084 million (\$1,941 million in 2008) and expenses and other debits of \$1,644 million (\$1,546 million in 2008) internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Crop Reinsurance Fund

This Fund, continued in the accounts of Canada pursuant to subsection 13(1) of the *Farm Income Protection Act*, provides insurance to participating provinces for costs they incur in operating various crop insurance schemes. The Crop Reinsurance Fund currently operates under the authority of the *Farm Income Protection Act*.

The revenues of the Fund come from funds paid by the provinces for the purpose of reinsurance and the expenditures of the Fund are funds paid to the provinces under the terms of reinsurance agreements. When there is insufficient revenues in the Fund to meet payments, the Minister of Finance may authorize an advance of additional funds to cover these obligations. These advances are recovered from future revenues from the provinces. The interest rate has been set by the Department of Finance at zero percent.

Agricultural Commodities Stabilization Accounts

The purpose of these accounts was to reduce income loss to producers from market risks through stabilizing prices. Premiums were shared equally by the Government of Canada, the governments of participating provinces and participating producers.

These accounts are continued in the accounts of Canada pursuant to subsection 16(2) of the *Farm Income Protection Act*. Current activities are limited to collection of accounts receivable. The *Agricultural Stabilization Act*, under which the commodity accounts formerly operated, has been repealed and replaced by the *Farm Income Protection Act* effective April 1, 1991.

Investors' Indemnity Account

Section 57 of the *Financial Administration Act* provides for this account, and for the crediting thereto of the sum of \$25,000, such further amounts as are appropriated by Parliament for the purpose of this section, and any recovery of losses referred to in section 58 of the Act. This sum was increased to \$50,000 by Treasury Board Submission No. 817667 dated December 12, 1991.

Section 58 of the Act states that the Minister may, in accordance with and subject to regulations, pay out of the account, any losses sustained by subscribers for Government securities, who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid, and losses sustained by any person in the redemption of securities.

Health Insurance Supplementary Account

This account was established pursuant to Vote L16b, *Appropriation Act No. 2, 1973*, to record payments in respect of persons who, through no fault of their own, have lost or been unable to obtain coverage for the insured health services under the *Canada Health Act*, and in accordance with the Federal-Provincial Agreement on Eligibility and Portability. Contributions are made by all provinces to the account in proportion to population and are matched by the Federal Government.

Employment Insurance Account

The *Employment Insurance Act* provides for a compulsory contributory employment insurance program applicable to all employees and employers, with few exceptions.

The Act authorizes that an account be established in the accounts of Canada to be known as the Employment Insurance Account.

The Act provides that the following be credited to the Account: (a) premiums, penalties and interest; (b) refunds of overpayments of benefits and support measures under Part II of the Act; (c) repayments of overpayments made by the Commission under the Labour Market Development Agreements; (d) amounts for services rendered to other Government departments or agencies, or to the public; (e) amounts provided for any other purposes related to employment insurance and authorized by an appropriation administered by the Canada Employment Insurance Commission; and, (f) interest on the balance of the Account at such rates as the Minister of Finance may authorize.

The Act also provides that the following be charged to the Account: (a) benefits, support measures and financial assistance provided under Part II of the Act; (b) contributions to provinces under the Labour Market Development Agreements; (c) costs of administering the Act including administration costs transferred to provinces; and, (d) interest on advances made by the Minister of Finance.

Employee premium rate for each \$100 of insurable earnings was \$1.73 from January 1, 2008 to December 31, 2008 for employees without a Provincial Parental Insurance Plan and \$1.39 for the others. From January 1, 2009 to March 31, 2009, the rate was \$1.73 for employees without a Provincial Parental Insurance Plan and \$1.38 for the others.

Table 4.6 presents a statement of the transactions in the Employment Insurance Account.

TABLE 4.6

TRANSACTIONS IN THE EMPLOYMENT INSURANCE ACCOUNT

(in millions of dollars)

	2008-2009	2007-2008
REVENUES AND OTHER CREDITS—		
Premiums—		
Employers and employees ⁽¹⁾	17,217	16,877
Penalties and interest revenue	65	95
Interest earned	950	1,926
	18,232	18,898
EXPENSES AND OTHER DEBITS—		
Benefits	14,827	12,877
Transfers to the provinces—		
Part II	1,481	1,421
Administration costs	1,639	1,539
Administration cost		
transferred to provinces	164	145
Bad debts	27	81
	18,138	16,063
Net change before Government		
funding	94	2,835
Funding for benefit enhancement		
measures—Budget 2009	124	
Net change	218	2,835
Balance at beginning of year	56,953	54,118
Balance at end of year	57,171	56,953

⁽¹⁾ The difference between premium revenue presented here and the amount presented in the Government of Canada financial statements is due to the elimination on consolidation of premiums incurred by the Government of Canada, for an amount of \$330 million (\$319 million in 2008).

Nuclear Liability Reinsurance Account

This account was established pursuant to sections 16 and 17 of the *Nuclear Liability Act*, to record premiums and to provide for payment of claims arising from accidents at an insured facility.

Ship-Source Oil Pollution Fund

This account was established pursuant to section 702 of the *Canada Shipping Act*, to record levy tonnage payments for oil carried by ships in Canadian waters. Maritime pollution claims, the fee of the Fund Administrator, and related oil pollution control expenses, are to be financed out of the Fund.

Other Consolidated Specified Purpose Accounts

For the following Other Specified Purpose Accounts, revenues and other credits from outside parties of \$24 million (\$31 million in 2008) are reported while expenses and other debits to outside parties of \$12 million (\$31 million in 2008) are reported in the Statement of Operations.

Revenues and other credits of \$13 million (\$3 million in 2008), and expenses and other debits of \$3 million (\$6 million in 2008) internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Trust Fund—National Battlefields Commission

This account was established at the creation of the National Battlefields Commission for the purpose of acquiring various properties for the development of the park. The funds are received by way of private contributions, from municipal corporations, provincial governments and others, and deposited for the purposes of the Commission, as prescribed for in its incorporation Act. Following the land acquisitions of the Commission, funds remained in the account and increased over a period of years as a result of interest earned, while the Commission was listed in Schedule C of the *Financial Administration Act*, prior to September 1, 1984.

Environmental Damages Fund

This account was established for the management of court orders/awards or other financial compensation to Environment Canada for damages to the environment.

New Parks and Historic Sites Account

This account was established pursuant to the *Parks Canada Agency Act* to record payments to be used to acquire lands or property required to establish any national park, national historic site or other protected heritage area that has not yet attained full operation status, and to make any related contributions.

Canadian Commercial Bank and Northland Bank Holdback Account

This account was established to record the amount held from the recovery of monies received from the winding up of Canadian Commercial Bank and Northland Bank.

During the fiscal year, no claims have been received for potential payments from the holdback.

Supplementary Fines Fish Account

The account was established to record the deposit of funds received from persons declared guilty of offences under the *Fisheries Act*, and fined by courts under paragraph 79(2) (f) of the Act.

Environmental Studies Research Fund—Indian Affairs and Northern Development

This account was established pursuant to subsection 76(1) of the *Canada Petroleum Resources Act*. The purpose of the Fund is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this Act or any other Act of Parliament, should be conducted.

Environmental Studies Research Fund—Natural Resources

This account was established pursuant to subsection 76(1) of the *Canada Petroleum Resources Act*. The purpose of the Fund is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this Act or any other Act of Parliament, should be conducted.

Seized Property Proceeds Account

This account was established, pursuant to section 13 of the *Seized Property Management Act*, to record the net proceeds received from the disposition of seized and forfeited properties to Her Majesty or fines imposed and also funds received from the government of foreign states pursuant to agreements for the purpose of the Act. The Act also provides that the following be charged to the Account: operating expenses incurred in carrying out the purpose of the Act, amounts paid as a result of claims and repayments of advances from the Minister of Finance, interest on drawdown from Seized Property Working Capital Account and distribution of the proceeds to other Government departments and the Consolidated Revenue Fund.

Fines for the Transportation of Dangerous Goods

This account was established, pursuant to the *Transportation of Dangerous Goods Act 1992* and related regulations, to record fines levied by courts.

Endowment Principal

For the following Endowment Principal Accounts, revenues and other credits from outside parties of \$109,000 (\$118,000 in 2008) are reported in the Statement of Operations and Accumulated Deficit.

Mackenzie King trust account

The late The Right Hon W L Mackenzie King bequeathed Laurier House, Ottawa, and the sum of \$225,000, to the Government of Canada. The amount of \$225,000 was credited to the account and earns interest, in accordance with the terms of section 3 of the *Laurier House Act*. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research.

Endowments for Health Research

This account was established by section 29 of the *Canadian Institutes of Health Research Act* to record various endowments received from donors for the purpose of health research. The interest received is used for the payment of research grants.

H.L. Holmes Fund

This account was established, pursuant to paragraph 5(1)(f) of the *National Research Council Act*, to record the residue of the estate of H. L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H. L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

Queen's Fellowship fund

This fund is an endowment of \$250,000 that was established by Vote 45a, *Appropriation Act No. 5, 1973-74*. The interest earned is used for the payment of fellowships to graduate students in certain fields of Canadian studies.

SUPPLEMENTARY STATEMENT

Employment Insurance Account

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements of the Employment Insurance Account have been prepared by the management of the Canada Employment Insurance Commission in accordance with Canadian generally accepted accounting principles for the public sector.

Management is responsible for the integrity and objectivity of the information in the financial statements, including the amounts which must, of necessity, be based on best estimates and judgement. The significant accounting policies are identified in Note 2 to the financial statements.

In support of its responsibility, management has developed and maintains books of account, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance as to the reliability of the financial information, and to ensure that the transactions are in accordance with the *Employment Insurance Act* and regulations, as well as the *Financial Administration Act* and regulations.

The Employment Insurance Account's external auditor, the Auditor General of Canada, audits the financial statements and reports to the Minister of Human Resources and Skills Development.

The financial statements of the Employment Insurance Account are an integral part of the *Public Accounts of Canada*, which are tabled in Parliament and referred to the Standing Committee on Public Accounts for examination purposes.

JANICE CHARETTE
Chairperson of the Canada
Employment Insurance Commission

MICHAEL J. SAUCIER, CMA
Acting Chief Financial Officer
Human Resources and Skills
Development Canada

August 14, 2009

AUDITOR'S REPORT

TO THE MINISTER OF HUMAN RESOURCES AND
SKILLS DEVELOPMENT

I have audited the balance sheet of the Employment Insurance Account as at March 31, 2009 and the statements of operations and accumulated surplus and cash flow for the year then ended. These financial statements are the responsibility of the Canada Employment Insurance Commission. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Employment Insurance Account as at March 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
August 14, 2009

Employment Insurance Account—Continued

BALANCE SHEET AS AT MARCH 31

(in thousands of dollars)

ASSETS	2009	2008	LIABILITIES	2009	2008
Balance of the account with Receiver			Unredeemed warrants (Note 5).....	130,297	123,206
General for Canada (Note 8).....	55,719,297	55,581,743	Benefits payable.....	599,507	328,790
Premiums receivable.....	1,262,757	1,088,203	Amounts payable (Note 6).....	89,438	139,773
Due from claimants				819,242	591,769
(Note 3).....	521,362	508,257			
Amounts receivable (Note 4).....	483,194	353,665	ACCUMULATED SURPLUS.....	57,170,356	56,952,606
Advances—Employment benefits					
and support measures.....	2,988	12,507			
	57,989,598	57,544,375		57,989,598	57,544,375

Contingent liabilities (Note 13)

The accompanying notes and schedule are an integral part of these financial statements.

Approved by:

JANICE CHARETTE

*Chairperson of the Canada**Employment Insurance Commission*

MICHAEL J. SAUCIER, CMA

*Acting Chief Financial Officer**Human Resources and Skills**Development Canada*

Employment Insurance Account—Continued
**STATEMENT OF OPERATIONS AND
ACCUMULATED SURPLUS
FOR THE YEAR ENDED MARCH 31**
(in thousands of dollars)

	2009	2008
Revenue		
Premiums (Note 7)	17,217,053	16,877,137
Interest on the balance of the account with Receiver General for Canada (Note 8)	950,223	1,926,315
Penalties (Note 3)	40,927	57,815
Interest on overdue accounts receivable (Note 3)	22,058	34,446
	18,230,261	18,895,713
Expenses		
Benefits and support measures (Note 10 and Schedule)	16,308,179	14,293,249
Administration costs (Note 11)	1,801,152	1,688,861
Bad debts	27,180	81,092
	18,136,511	16,063,202
Net surplus for the year before funding from the Government of Canada	93,750	2,832,511
Funding from the Government of Canada		
Benefit enhancement measures — Budget 2009 (Note 9)	124,000	
Net surplus for the year	217,750	2,832,511
Accumulated surplus at the beginning of the year	56,952,606	54,120,095
Accumulated surplus at the end of the year	57,170,356	56,952,606

The accompanying notes and schedule are an integral part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2009**
1. Authority, objective and responsibilities

The Canada Employment Insurance Commission (the Commission), a departmental corporation named in Schedule II to the *Financial Administration Act*, administers the *Employment Insurance Act* (the Act). The Commission is co-managed by the Government, workers and employers. The objective of the Act is to provide short-term financial relief and other assistance to eligible workers. The financial transactions relating to this objective are reported through the Employment Insurance Account.

The Employment Insurance Account (the Account) was established in the accounts of Canada by the Act. All amounts received under the Act are deposited in the Consolidated Revenue Fund and credited to the Account. The benefits and the costs of administration of the Act are paid out of the Consolidated Revenue Fund and charged to the Account.

**STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31**
(in thousands of dollars)

	2009	2008
Operating activities		
Cash receipts:		
Premiums	17,042,498	16,833,847
Interest received	950,223	1,926,315
Recoveries of benefit overpayments and penalties	324,912	328,146
Benefit repayments received from higher income claimants ...	149,604	146,703
	18,467,237	19,235,011
Cash payments:		
Benefits and support measures	(16,517,316)	(14,870,110)
Administration costs	(1,819,458)	(1,712,651)
	(18,336,774)	(16,582,761)
Net increase in cash and cash equivalents	130,463	2,652,250
Cash and cash equivalents		
Beginning of year	55,458,537	52,806,287
End of year	55,589,000	55,458,537
Cash and cash equivalents at end of year are represented by		
Balance of the account with Receiver General for Canada	55,719,297	55,581,743
Unredeemed warrants	(130,297)	(123,206)
	55,589,000	55,458,537

The accompanying notes and schedule are an integral part of these financial statements.

The Minister of National Revenue is responsible for collecting premiums from employers and employees, and for administering and enforcing the provisions of the Act relating to benefit repayments receivable from higher income claimants.

The Act authorizes the Government of Canada to enter into Labour Market Development Agreements with each province and territory on the design and delivery of the active employment benefits and support measures contained in the Act. In addition to provinces that already have an agreement, a new agreement with the province of British Columbia was implemented on February 2nd 2009, transferring full responsibility for delivering the active employment benefits and support measures to the province. Similar agreements have also been entered into with the provinces of Nova Scotia, Prince Edward Island and

Employment Insurance Account—Continued

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2009—Continued

Newfoundland and Labrador and will be implemented during 2009-2010. These four provinces had previous agreements implemented under a co-management approach with the federal government. Furthermore, it is expected that an agreement with the Yukon territory will be entered into and implemented during 2009-2010.

The Act also authorizes the Government of Canada to enter into a premium reduction agreement with a province, to allow for a regulatory scheme to make the necessary adjustments and modifications to the Act. This is required to harmonize it with a provincial law that has the effect of reducing or eliminating the special benefits payable under the *Employment Insurance Act*. An agreement with the province of Quebec has been entered into and implemented in January 2006 for that province's parental insurance plan.

2. Significant accounting policies

The Account is a component of the Government of Canada reporting entity. In this context, its operations are consolidated with those of the Government and are presented in the financial statements of the Government of Canada. The financial statements of the Account are also presented in Volume I of the *Public Accounts of Canada*.

(a) Basis of accounting

The financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector.

(b) Revenue—Premiums

Premiums are recognized as revenue in the period in which they are earned. Premiums earned in the period are measured from amounts assessed by the Canada Revenue Agency (CRA) and from estimates of amounts not assessed based on cash received. Premium revenue also includes adjustments between actual and estimated premiums of previous years.

(c) Funding from the Government of Canada—Benefit enhancement measures

The funding associated with the benefit enhancement measures included in the Budget 2009 is based on an estimate and is recognized in the period in which these benefit expenditures are incurred.

(d) Expenses—Benefits and support measures

Income benefits (or benefits under Part I of the Act) provide temporary income support to claimants, including self-employed fishers, while they look for work. This includes work-sharing agreements for temporary work shortages. It also includes special benefits such as maternity, parental, sickness and compassionate care benefits. Income benefits

represent the amounts paid and payable to claimants for the period relating to the financial year, less benefit overpayments established by the Commission during the year.

Employment benefits and support measures (or benefits under Part II of the Act) provide financial assistance, namely contributions, to eligible persons to help them re-integrate into the labour market and to third parties to help them provide employment assistance services to unemployed workers and employed persons if they are facing a loss of their employment. These expenses include the direct costs of financial and employment assistance programs and related measures provided to eligible persons and third parties. Contributions are recognized in the year in which the recipient has met the eligibility criteria or fulfilled the terms of a contractual transfer agreement. Overpayments established during the year are deducted from these expenses. Part II expenses also include the transfer payments to the provinces and territories under the Labour Market Development Agreements.

Claimants with higher income levels than those stated in the Act have to repay benefits received. Estimated benefit repayments received or receivable from those claimants are deducted from benefits and support measures.

(e) Administration costs

The administration costs of the Act are based on a formula allocating the expenses between the Department of Human Resources and Skills Development and the Account. The expense allocation formula takes into consideration the source of funding, from the Account or from the Consolidated Revenue Fund. In addition, the administration costs incurred by the provinces and the territories to administer the labour market development agreements are included in the administration costs for the year based on provisions in the agreements.

(f) Advances—Employment benefits and support measures

Advances for employment benefits and support measures are recorded as an asset on the balance sheet and are charged to expenses upon utilization.

(g) Asset and liability valuation

Due to the short-term nature, the carrying value of the financial assets and liabilities of the Account approximate their fair value at the end of the year.

(h) Measurement uncertainty

The preparation of financial statements in accordance with Canadian generally accepted accounting principles for the public sector requires that

Employment Insurance Account—Continued

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2009—Continued

management makes estimates and assumptions that affect the reported amounts of assets and liabilities as at the date of the financial statements and revenue and expenses during the reporting period. The most significant estimates are related to premiums, administration costs, benefit repayments, funding related to the new benefit enhancement measures and allowance for doubtful accounts. Actual results could differ significantly from these estimates.

3. Due from claimants

	2009	2008
	(in thousands of dollars)	
Benefit overpayments receivable.....	494,444	508,750
Amount of penalties receivable.....	150,905	168,466
	645,349	677,216
Less: allowance for doubtful accounts.....	359,061	378,535
	286,288	298,681
Estimated benefit repayments receivable from higher income claimants	235,074	209,576
	521,362	508,257

The Commission detects overpayments on claims processed during the current and preceding years. These overpayments are accounted for by reducing the benefit expenses during the year in which they are established. During the year, overpayments totalling \$277 million were established (\$317 million in 2007-2008). Interest charges on overpayments totalled \$16 million (\$24 million in 2007-2008).

The Commission may impose penalties on a claimant or an employer when it becomes aware that information they have provided is false or misleading. The Act sets the maximum amounts that may be imposed in these cases. During the year, the Commission imposed penalties totalling \$41 million (\$58 million in 2007-2008). Interest charges on penalties totalled \$6 million (\$10 million in 2007-2008).

During 2008-2009, the Commission recovered \$325 million (\$328 million in 2007-2008) of benefit overpayments and penalties. Uncollectible benefit overpayments and penalties written off during the year amounted to \$47 million (\$59 million in 2007-2008).

The Commission establishes an allowance for doubtful accounts by aging the balance of the accounts receivable outstanding and by applying varying percentages based on past recovery experience to the aging categories so determined.

In accordance with Treasury Board regulations, the Account charges interest on outstanding employment insurance and unemployment insurance debts caused through misrepresentation.

4. Amounts receivable

	2009	2008
	(in thousands of dollars)	
From Canada		
Benefit enhancement measures—		
Budget 2009 (Note 9)	124,000	
Amount to be recovered for the social insurance number registry.....	12,550	7,021
	136,550	7,021
From provinces		
Benefits to be recovered under Quebec Parental Insurance Plan.....	345,223	345,223
Administration costs to be recovered under Quebec Parental Insurance Plan.....	1,421	1,421
	346,644	346,644
	483,194	353,665

The Canada-Quebec agreement relative to the Quebec Parental Insurance Plan (QPIP) signed in March 2005 was implemented on January 1, 2006. During the transition period of the QPIP (January 1 to December 31, 2006), Canada continued to pay active maternity, parental and adoption (MPA) claims whose benefit period started before the implementation of the QPIP or for births or adoptions that took place before the implementation of the QPIP. As per the agreement, Quebec will reimburse Canada for these MPA benefits paid out by Canada to Quebec residents. Therefore, an account receivable from Quebec was recorded in the financial statements for the benefits paid from January to December 2006. The account receivable was reduced by the total overpayments established for benefits paid during this period. Negotiations with Quebec are underway in order to come to an agreement on the payment mechanism for the reimbursement of the amounts to be recovered under the QPIP.

Employment Insurance Account—ContinuedNOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2009—Continued**5. Warrants**

All amounts paid as or on account of benefits under the Act are paid by special warrants drawn on the Receiver General and issued by the Commission by electronic means or bearing the printed signature of the Chairperson and Vice-Chairperson of the Commission. The amount of unredeemed warrants reported in the balance sheet, represents the warrants issued that are still outstanding at the end of the fiscal year.

6. Amounts Payable

	2009	2008
	(in thousands of dollars)	
To Canada		
Administration costs	39,716	52,816
Tax deductions from warrants	33,348	38,836
Recoupments from warrants	1,557	1,436
Amounts payable related to Labour Market Development Agreements	375	4,423
	<u>74,996</u>	<u>97,511</u>
To provinces		
Recoupments from warrants	2,125	1,102
Quebec tax deductions from warrants	4,899	6,113
Amounts payable related to Labour Market Development Agreements	7,418	35,047
	<u>14,442</u>	<u>42,262</u>
	<u>89,438</u>	<u>139,773</u>

7. Premiums

Premiums for the year are measured by the Canada Revenue Agency (CRA) based on amounts assessed and reassessed at the time of preparation of its financial statements and an estimate of premiums earned in the period but not yet assessed or reassessed. The estimate of premiums earned but not yet assessed or reassessed is based on cash amounts received at the time of preparation of the financial statements that relate to the fiscal year.

Actual premiums may differ from these estimates. Actual premium revenue for calendar years 2008 and 2009 will only be known once the CRA has processed all employer declarations of premiums for these years. An adjustment for the difference between actual and estimated premiums will be recorded in the fiscal year in which the actual assessment or reassessment results are known.

Employers with qualified wage loss insurance plans are entitled to premium reductions. They are required to share this reduction with their employees. For the calendar year 2008, the total amount of reductions is estimated at \$785 million (\$692 million in 2007). Actual reductions for the calendar year 2007 were \$722 million (\$658 million in 2006). Employees insured under a qualified wage loss insurance plan are entitled to allowances because of illness, injury, pregnancy or child care, depending on the plan. These allowances have the effect of reducing the special benefits payable by the Account to the insured persons.

Pursuant to section 66(1) of the Act, the premium rates are set by the Commission. In setting the rates, the Commission relied on the principle that the premium rate should generate just enough premium revenue to cover the payments, including administration costs, to be made during that year based on forecast values of economic variables provided by the Minister of Finance, and in doing so, took into account the report of the chief actuary to the Commission and any public input.

For the following calendar years, premium rates for each \$100 of insurable earnings were:

	2009	2008	2007
	(in dollars)		
Residents of provinces without a Provincial Plan			
For employees	1.73	1.73	1.80
For employers (calculated at 1.4 times the employee rate)	2.42	2.42	2.52
Residents of provinces with a Provincial Plan			
For employees	1.38	1.39	1.46
For employers (calculated at 1.4 times the employee rate)	1.93	1.95	2.04

The annual maximum insurable earnings for 2009 is \$42,300 (\$41,100 in 2008 and \$40,000 in 2007).

8. Interest on the balance of the account with Receiver General for Canada

Pursuant to section 76 of the Act, the Minister of Finance may authorize the payment of interest on the balance in the Account in accordance with such terms and conditions and at such rates as the Minister of Finance may establish. The interest is credited to the Account and charged to the Consolidated Revenue Fund.

Employment Insurance Account—Continued

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2009—Continued

The interest on the daily balance of the account with Receiver General for Canada is calculated daily and is credited to the Account. The interest rate on the balance of the account is equal to 90 percent of the monthly average of tender rates for three-month Treasury Bills for the same month. The interest rates varied between 0.44 percent and 2.48 percent during the year (2.23 percent and 4.08 percent in 2007-2008). The rate for March 2009 was 0.44 percent (2.23 percent for March 2008).

9. Benefit Enhancement Measures—Budget 2009

The Budget 2009 includes various measures to support Canadian workers affected by the global economic downturn. The cost of these enhancement measures is not funded from the Account and will be recovered from the Government of Canada.

Some of these measures have been implemented in March 2009 and include an extension of work-sharing agreements and five extra weeks of regular benefit entitlements for all claimants, up to a maximum of fifty weeks, for two years.

10. Estimated overpayments and underpayments of benefits

Given the large number of claimants to be monitored and the need for prompt service, the Commission applies a selective approach of control procedures. Therefore, the verification of claims is mainly done after claimants have begun to receive benefits.

In order to measure the effectiveness of the benefit payment process, the Commission has a program in place which estimates, through statistical extrapolation, the most likely value of incorrect benefit payouts. For benefits paid during the 12 months ended March 31, 2009, these undetected overpayments and underpayments are estimated to be \$449 million and \$162 million respectively (\$515 million and \$175 million for the 12 months ended March 31, 2008). These estimates are used by the Commission to assess the quality of decisions and the need, if any, to improve its systems and practices of processing claims.

The overpayments established during the year, as indicated in Note 3, are not directly linked to the above noted estimated overpayments and underpayments of benefits for the same period.

11. Administration costs

	2009	2008
	(in thousands of dollars)	
Administration costs	1,649,724	1,548,972
Add: Administration costs incurred by provinces and territories under the Labour Market Development Agreements	164,170	149,705
Deduct: Recovery of costs for maintaining the social insurance number registry and issuing replacement cards	(12,742)	(9,816)
	1,801,152	1,688,861

12. Related party transactions

The Account is a component of the Government of Canada reporting entity and is therefore related to all departments, agencies and Crown corporations. The Account enters into transactions with these entities in the normal course of operations at exchange value, under the same terms and conditions that apply to unrelated parties.

Related party transactions not otherwise disclosed in these financial statements include administration costs of \$112 million (\$108 million in 2007-2008) charged by Public Works and Government Services Canada for accommodation and rental costs, and \$164 million (\$160 million in 2007-2008) by the Canada Revenue Agency for collecting premiums from employers and employees and other related activities. These costs are charged to the Account based on memoranda of understanding with the Department of Human Resources and Skills Development.

Employment Insurance premiums include the employer's share of premiums paid by the federal government of \$330 million (\$319 million in 2007-2008).

13. Contingent liabilities

In the normal course of the operations of the Account, numerous appeals against or by the Commission are presently outstanding. The outcome of these appeals is not presently determinable. Any claims resulting from the resolution of these appeals will be accounted for as an expense in the period in which the claim will be determinable. However, in the opinion of management, the result of these appeals should not have a significant impact on the operations of the Account.

Employment Insurance Account—Continued

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2009—Concluded

Legal proceedings

Two legal proceedings had been filed against Her Majesty the Queen contesting on substantially similar grounds, the constitutional validity of parts of the *Employment Insurance Act*. In particular, certain provisions relating to the setting of premiums and the size of the accumulated surplus in the Account were being challenged. The Government won the case at trial and the appeal filed by two Unions. In April 2007, the Supreme Court of Canada granted the Unions' leave to appeal and a hearing was held on May 13, 2008. On December 11, 2008, the Supreme Court of Canada issued its decision and found that the EI premiums collected for the years 2002, 2003 and 2005 had been collected without authority. The Court suspended its judgment for 12 months in order for Parliament to rectify the invalidity. On March 12, 2009, the invalidity was corrected with the adoption of corrective measures provided for in the *Budget Implementation Act, 2009*. Therefore, there was no impact on the financial statements of the Account.

14. Canada Employment Insurance Financing Board

The Canada Employment Insurance Financing Board is a Crown corporation established by the *Canada Employment Insurance Financing Board Act* in June 2008. The Board reports to Parliament through the Minister of Human Resources and Skills Development.

The Board was created to improve the governance and management of Employment Insurance financing. Once operational, the Board will implement an improved Employment Insurance premium rate-setting mechanism designed to ensure that Employment Insurance revenues and expenditures break even over time beginning in 2011. The Board will also manage any excess Employment Insurance revenues from a given year, in a separate bank account, and will invest these excess revenues for future Employment Insurance purposes.

Human Resources and Skills Development Canada will continue to have policy responsibility for Employment Insurance benefits as well as responsibility for program delivery to ensure that the Employment Insurance program is responsive to the needs of Canadians and that it is delivered efficiently and effectively.

15. Reclassification

Some 2007-2008 figures have been reclassified to conform to the current year's presentation.

Employment Insurance Account—Concluded
**SCHEDULE OF BENEFITS AND SUPPORT MEASURES
FOR THE YEAR ENDED MARCH 31**
(in thousands of dollars)

	2009	2008
Part I—Income benefits		
Regular	10,102,277	8,380,859
Fishing	264,355	264,994
Worksharing	54,625	14,858
	10,421,257	8,660,711
Special benefits		
Parental	2,035,017	1,891,136
Sickness	999,754	928,069
Maternity	883,073	835,510
Adoption	22,413	22,609
Compassionate care	9,798	9,279
	3,950,055	3,686,603
	14,371,312	12,347,314
Part II—Employment benefits and support measures		
Employment benefits		
Skills development	238,450	263,359
Self-employment	34,806	40,559
Job creation partnerships	25,682	27,069
Targeted wage subsidies	22,374	22,953
	321,312	353,940
Support measures		
Employment assistance	139,293	152,348
Labour market partnerships	156,913	158,262
Research and innovation	14,227	14,539
	310,433	325,149
Transfer payments to provinces and territories related to Labour Market Development Agreements	1,480,224	1,416,924
	2,111,969	2,096,013
Benefits and support measures	16,483,281	14,443,327
Less: Benefit repayments received or receivable from higher income claimants	175,102	150,078
	16,308,179	14,293,249

Benefit Rates - Income Benefits

From January to December 2008, benefits paid represent the lesser of 55 percent of average insurable earnings or \$435 per week (\$423 per week in 2007). In January 2009, the maximum payment was increased to \$447 per week. The benefit rate can be increased to a maximum of the lesser of 80 percent of average insurable earnings or \$447 per week as of January 1st, 2009 (\$435 per week in 2008 and \$423 per week in 2007) for claimants who are in a low-income family with children.

SECTION 5

2008-2009

PUBLIC ACCOUNTS OF CANADA

Accounts Payable and Accrued Liabilities

CONTENTS

	<i>Page</i>
Other accounts payable and accrued liabilities.	5.3
Tax payables.	5.11
Environmental liabilities.	5.12
Interest and matured debt.	5.13
Allowance for guarantees.	5.14

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

This section contains information on accounts reported on the Statement of Financial Position under "Accounts Payable and Accrued Liabilities". The establishment and operation of these accounts are authorized by Parliament in annual appropriation acts and other legislation. In many cases, these accounts represent accounts payable, accruals and allowances set up at year end under the authority granted to the President of the Treasury Board under the *Financial Administration Act*.

Table 5.1 presents the year-end balances of accounts payable and accrued liabilities by category. Chart 5A presents accounts payable and accrued liabilities by category at March 31.

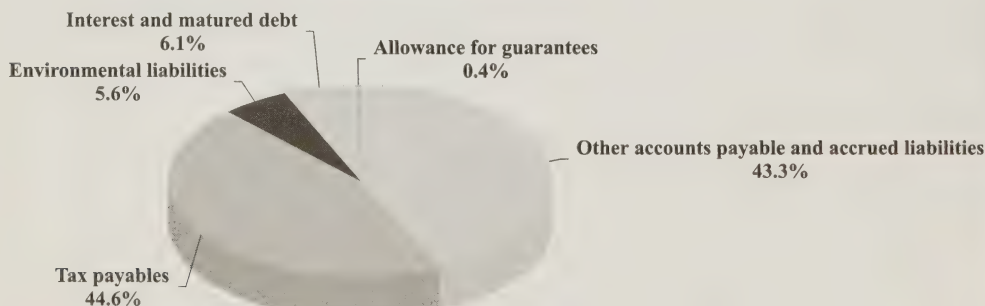
Most tables in this section present the continuity of accounts, by showing the opening and closing balances. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 5.1
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	March 31/2009	March 31/2008
	\$	\$
Other accounts payable and accrued liabilities, Table 5.2	49,379,013,382	47,000,327,079
Tax payables, Table 5.6	50,845,363,119	49,010,093,492
Environmental liabilities, Table 5.7	6,341,792,559	6,668,721,493
Interest and matured debt, Table 5.9	6,919,371,231	7,181,996,544
Allowance for guarantees, Table 5.10	513,570,570	602,108,187
Total	113,999,110,861	110,463,246,795

CHART 5A

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BY CATEGORY AT MARCH 31, 2009



Other Accounts Payable and Accrued Liabilities

Other accounts payable and accrued liabilities includes accounts payable, accrued salaries and benefits, notes payable to international organizations, the provincial and territorial tax collection agreements account, miscellaneous payroll deductions, other accounts and deferred revenues.

Table 5.2 presents a summary of the balances for the accounts in this category of accounts payable and accrued liabilities.

TABLE 5.2
OTHER ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	March 31/2009	March 31/2008
	\$	\$
Accounts payable	32,326,544,792	34,747,847,306
Add: consolidation adjustment ⁽¹⁾	1,833,362,236	1,742,983,000
	<i>34,159,907,028</i>	<i>36,490,830,306</i>
Accrued salaries and benefits	3,062,998,691	2,766,533,168
Notes payable to international organizations, Table 5.3	430,177,279	379,470,510
Provincial and territorial tax collection agreements account, Table 5.4	4,943,530,773	5,111,493,968
Miscellaneous payroll deductions	325,231,637	319,307,781
Other	723,125,958	330,412,872
Deferred revenues, Table 5.5	5,734,042,016	1,602,278,474
Total	49,379,013,382	47,000,327,079

(1) Additional information on the consolidated Crown corporations and other entities is provided in Section 4 of this volume.

Accounts payable

This account records amounts owing at year end pursuant to contractual arrangements, or for work performed, goods received, or services rendered, accrued amounts to be paid from appropriations and statutory authorities, and accrued financial obligations of consolidated Crown corporations and other entities.

Accrued salaries and benefits

This amount records salaries and wages owing at year end, amounts owing for earned and unpaid annual vacation leave and compensation time, and other accrued amounts relating to unpaid or retro-active salaries.

Notes payable to international organizations

Share capital subscriptions, loans and advances are made to international organizations using cash and/or notes payable that are later presented for encashment according to terms of agreements. These demand notes are non-interest bearing and are non-negotiable. The subscriptions, loans and advances are recorded as assets and details are reported in Table 9.13 (Section 9 of this volume).

Table 5.3 presents the balances and transactions for the individual notes.

TABLE 5.3
NOTES PAYABLE TO INTERNATIONAL ORGANIZATIONS

	April 1/2008	Receipts and other credits		Payments and other charges		March 31/2009
		Note issuances	Revaluation ⁽¹⁾	Note encashment	Revaluation ⁽¹⁾	
	\$	\$	\$	\$	\$	\$
Finance—						
European Bank for Reconstruction and Development	4,488,185		335,795	2,985,712		1,838,268
International Bank for Reconstruction and Development (World Bank)	24,618,418		5,631,178			30,249,596
International Development Association	318,280,000	384,280,000		318,280,000		384,280,000
Multilateral Investment Guarantee Agency	3,293,146		753,269			4,046,415
Foreign Affairs and International Trade—						
Canadian International Development Agency—						
Caribbean Development Bank	7,506,093		497,650	8,003,743		
International financial institutions—						
African Development Fund		100,800,000		100,800,000		
Asian Development Fund	1,143,667	50,506,950		51,650,617		
Caribbean Development Bank—Special		13,585,000		13,585,000		
Global Environment Facility Trust Fund	20,141,001	38,603,370		48,981,371		9,763,000
Inter-American Development Bank—Fund for Special Operations		925,613		925,613		
International Fund for Agriculture Development		12,425,640		12,425,640		
Montreal Protocol Multilateral Fund		4,794,373		4,794,373		
Multilateral Investment Fund		6,316,667		6,316,667		
	21,284,668	227,957,613		239,479,281		9,763,000
Total	379,470,510	612,237,613	7,217,892	568,748,736		430,177,279

⁽¹⁾ Notes denominated in foreign currencies are translated into Canadian dollars at the year-end closing rate of exchange.

Provincial and territorial tax collection agreements account

This account records both income taxes administered by the Government of Canada on behalf of provinces, territories, and aboriginal governments, pursuant to the *Federal Provincial Fiscal Arrangements Act* and harmonized sales tax, sales tax and goods and services sales tax pursuant to the *Excise Tax Act*, and related payments made to them.

Under the *Federal-Provincial Fiscal Arrangements Act*, the Government of Canada is empowered to enter into agreements with provincial, territorial, and aboriginal governments, to collect income taxes on their behalf, and to make payments to them with respect to such taxes. Furthermore, the Government is empowered to enter into agreements with provincial governments, to collect the harmonized sales tax, and to make payments to them with respect to such tax.

The Government of Canada has entered into agreements with provinces (excluding Quebec) and territories, and with some self-governing First Nations, to collect individual income tax, and, with provinces (excluding Quebec and Alberta except for the tax on preferred shares dividend) and territories, to collect corporate income tax, and, to pay in instalments to such provinces and territories, the estimated revenues to be produced by the respective provincial and territorial taxes. The Government has also entered into agreements with the provinces of Nova Scotia, New Brunswick and Newfoundland and

Labrador, to collect the harmonized sales tax, and to make payments to them with respect to such tax. Furthermore, the Government has also entered into agreements with some First Nations, to collect sales taxes on motive fuels, tobacco, and alcohol and goods and services sales tax, and to make payments to them with respect to such agreements. This account also reflects amounts related to the Government of Canada's administration of various provincial and territorial programs under Memoranda of Understanding, such as child benefit programs.

Because the *Public Accounts of Canada* reports information on an April to March fiscal year basis and because tax information is calculated on a calendar year basis, there can be transactions related to several tax years during any given fiscal year. For example, during a fiscal year the Minister of Finance makes current payments, based on estimates, for two calendar years (April to December and January to March). During this period, it is also necessary to make payments or adjustments related to final determinations of tax revenues, rebates and credits for previous tax years.

Table 5.4 presents the accumulated balances and the net position of the revenues and the payments made to the provinces and territories for corporate and personal income taxes as well as for harmonized sales tax, sales tax and goods and services sales tax.

TABLE 5.4
PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT

	April 1/2008	Receipts and other credits	Payments and other charges	March 31/2009
	\$	\$	\$	\$
Total Personal Income Tax administered by Canada Revenue Agency	2,050,829,597	50,507,011,383		52,557,840,980
Less: payments to provinces and territories—				
Newfoundland and Labrador			965,165,585	965,165,585
Prince Edward Island			236,154,915	236,154,915
Nova Scotia			1,827,800,368	1,827,800,368
New Brunswick			1,354,365,423	1,354,365,423
Ontario			27,800,703,177	27,800,703,177
Manitoba			2,331,398,266	2,331,398,266
Saskatchewan			1,935,473,626	1,935,473,626
Alberta			8,760,377,252	8,760,377,252
British Columbia			6,149,874,521	6,149,874,521
Yukon			58,798,262	58,798,262
Northwest Territories			76,690,987	76,690,987
Nunavut			21,170,332	21,170,332
First Nations			12,645,214	12,645,214
			51,530,617,928	51,530,617,928
Total personal income tax on hand	2,050,829,597	50,507,011,383	51,530,617,928	1,027,223,052

TABLE 5.4

PROVINCIAL AND TERRITORIAL TAX COLLECTION AGREEMENTS ACCOUNT—*Concluded*

	April 1/2008	Receipts and other credits	Payments and other charges	March 31/2009
	\$	\$	\$	\$
Total Corporate Income Tax administered by				
Canada Revenue Agency	2,674,900,632	7,963,465,432		10,638,366,064
Less: payments to provinces and territories—				
Newfoundland and Labrador			375,367,898	375,367,898
Prince Edward Island			25,551,865	25,551,865
Nova Scotia			490,263,735	490,263,735
New Brunswick			124,938,066	124,938,066
Ontario			3,016,571,490	3,016,571,490
Quebec			27,001,185	27,001,185
Manitoba			390,823,255	390,823,255
Saskatchewan			579,128,253	579,128,253
Alberta			26,676,483	26,676,483
British Columbia			2,062,272,525	2,062,272,525
Yukon			6,257,782	6,257,782
Northwest Territories			26,173,107	26,173,107
Nunavut			7,191,560	7,191,560
			7,158,217,204	7,158,217,204
Total corporate income tax on hand	2,674,900,632	7,963,465,432	7,158,217,204	3,480,148,860
Total Harmonized Sales Tax administered by				
Canada Revenue Agency	384,543,179	2,951,943,440		3,336,486,619
Less: payments to provinces and territories—				
Newfoundland and Labrador			705,059,805	705,059,805
Nova Scotia			1,241,196,834	1,241,196,834
New Brunswick			955,357,750	955,357,750
			2,901,614,389	2,901,614,389
Total harmonized sales tax on hand	384,543,179	2,951,943,440	2,901,614,389	434,872,230
Total First Nations' Sales Tax administered by				
Canada Revenue Agency	437,150	5,922,906		6,360,056
Less: payments to First Nations			5,943,123	5,943,123
Total First Nations' Sales Tax on hand	437,150	5,922,906	5,943,123	416,933
Total First Nations' Goods and Services				
Sales Tax administered by				
Canada Revenue Agency	783,410	8,879,978		9,663,388
Less: payments to First Nations			8,793,690	8,793,690
Total First Nations' Goods and Services				
Sales Tax on hand	783,410	8,879,978	8,793,690	869,698
Total	5,111,493,968	61,437,223,139	61,605,186,334	4,943,530,773

Miscellaneous payroll deductions

Deductions from the salaries and wages of certain employees are credited to this account pending transmittal to related outside organizations.

Other

Miscellaneous accounts payable and accrued liabilities such as provincial sales tax collected on sales are recorded in this account.

Deferred Revenues

This account records revenues received before the end of the current fiscal year for which the goods or services are to be delivered or rendered in a subsequent fiscal year. It includes licence fees received for which access to the radio spectrum is being provided in subsequent years and also presents sepa-

rately revenues received which have been recorded in a specified purpose account.

Table 5.5 presents the balances and transactions of deferred revenues.

TABLE 5.5
DEFERRED REVENUES

	April 1/2008	Receipts and other credits	Payments and other charges	March 31/2009
	\$	\$	\$	\$
Deferred revenues—				
Citizenship and Immigration—				
Service fees for immigration and citizenship	347,423,927	239,960,954	171,156,146	416,228,735
Industry—				
Spectrum licence fees and other fees	955,259,115	4,497,737,035	499,126,343	4,953,869,807
Public Safety and Emergency Preparedness—				
Royal Canadian Mounted Police—				
Provincial arrangement on capital assets	109,611,258	53,254,527	1,578,761	161,287,024
Other departments	141,542,894	100,574,012	87,144,568	154,972,338
Total	1,553,837,194	4,891,526,528	759,005,818	5,686,357,904
Other deferred revenues—Specified purpose accounts—				
Donation and bequest accounts—				
Agriculture and Agri-Food—				
Shared-cost agreements—Research	12,637,722	4,804,523	5,642,250	11,799,995
Canadian Heritage—				
Library and Archives of Canada—				
Special operating account	446,881	50,727	403,874	93,734
Environment—				
Endangered species—Donations	258,070	11,205	20,726	248,549
National Round Table on the Environment and the Economy—				
Donations		105,000	105,000	
Parks Canada Agency—				
Pacific Rim Mitigation Fund	2,000,000		125,000	1,875,000
	2,258,070	116,205	250,726	2,123,549
Fisheries and Oceans—				
Restricted donations	26,247	8,998	12,196	23,049
Foreign Affairs and International Trade—				
Canadian Landmine Action Fund	772			772
Governor General—				
Donations—Rideau Hall	24,450		20,020	4,430
Health—				
Canadian Institutes of Health Research—				
Donations for research	12,004,620	8,352,429	10,222,018	10,135,031
Human Resources and Skills Development—				
Canadian Centre for Occupational Health and Safety—				
Donations	94,057	1,750		95,807
Industry—				
Prime Minister's Awards and other deposits	2,900,045	3,015,726	2,460,944	3,454,827
Canadian Space Agency—				
RADARSAT-2	9,291		695	8,596
RADARSAT-2—Data satellite	449,171	1,757,090	1,773,934	432,327
	458,462	1,757,090	1,774,629	440,923
National Research Council of Canada—				
Trust fund	14,504,771	18,678,197	16,122,975	17,059,993
Natural Sciences and Engineering Research Council—				
Trust fund	250			250
Social Sciences and Humanities Research Council—				
Trust fund	396,722	4,543	10,000	391,265
	18,260,250	23,453,536	20,368,548	21,347,258
National Defence—				
Corporate sponsorships and donations	94,003	1,288,910	1,244,773	138,140

TABLE 5.5

DEFERRED REVENUES—*Concluded*

	April 1/2008	Receipts and other credits	Payments and other charges	March 31/2009
	\$	\$	\$	\$
Public Safety and Emergency Preparedness—				
Royal Canadian Mounted Police—				
Mounted Police Foundation	359,901			359,901
Royal Canadian Mounted Police Pipe Band (NCR)	10,254			10,254
Sponsorship Agreement—Contributions	368,561	10,000	127,928	250,633
	738,716	10,000	127,928	620,788
Veterans Affairs—				
Restricted donations		50,252		50,252
Total—Donation and bequest accounts	46,585,788	38,139,350	38,292,333	46,432,805
Endowment interest accounts—				
Environment—				
Parks Canada Agency—				
Laurier House—Interest				
(Mackenzie King trust account)		8,618	8,618	
Health—				
Canadian Institutes of Health Research—				
Endowments for health research	6,709	1,274		7,983
Industry—				
National Research Council of Canada—				
H.L. Holmes Fund		99,071	99,071	
Social Sciences and Humanities Research Council—				
Queen's Fellowship Fund	98,769	6,402		105,171
	98,769	105,473	99,071	105,171
Transport—				
Shared-cost agreements—Transportation				
research and development	1,750,014	1,024,938	1,636,799	1,138,153
Total—Endowment interest accounts	1,855,492	1,140,303	1,744,488	1,251,307
Total—Other deferred revenues—Specified purpose accounts	48,441,280	39,279,653	40,036,821	47,684,112
Total—Deferred revenues	1,602,278,474	4,930,806,181	799,042,639	5,734,042,016

Service fees for immigration and citizenship

This account was established to record fees and rights derived from the *Citizenship Act* and Regulations and the *Immigration and Refugees Protection Act* and Regulations. Fees are deferred until the application is deemed processed, while rights (right of citizenship and right of permanent residence) are deferred until the right is granted.

Spectrum licence fees and other fees

This account was established to record, (a) funds received from Spectrum Auctions, which are recognized as revenues over the period of the licences; (b) funds received from Spectrum Licence Fees that are received in the latter part of the fiscal year, but which are applicable to the following fiscal year; and, (c) funds received from other sources such as patents and trademarks examination and registration fees, Bankruptcy Trustee Licence Fees and Competition Bureau Pre-Merger Fees, which are recognized as revenue in the subsequent year.

Provincial arrangement on capital assets

This account was established to record capital assets received by the Royal Canadian Mounted Police pursuant to the provincial arrangement (contracts) on capital assets. The revenue is recognized on the same basis as the amortization of the corresponding capital asset.

Shared-cost agreements—Research

This account was established to record amounts deposited by external parties for shared-cost projects, and any related future provincial program payments to be made on a province's behalf by Agriculture and Agri-Food Canada as part of a related project. Funds are disbursed on behalf of depositors as specific projects are undertaken.

Special operating account

This account was established, pursuant to section 18 of the *Library and Archives of Canada Act*, to record funds received for the purposes of the Library and Archives of Canada, by way of gifts. Amounts required for the purposes of the Act may be paid out of this account, or out of funds appropriated by Parliament for such purposes.

Endangered species—Donations

This account was established to record donations, gifts or bequests received from individuals and organizations to finance various studies related to endangered species.

Donations—National Round Table on the Environment and the Economy

This account was established to record payments, grants and donations received from third parties, and expenses associated with National Round Table on the Environment and Economy programs and activities.

Pacific Rim Mitigation Fund

This account was established to record funds received for the protection of lands within the Pacific Rim National Park Reserve of Canada. Funds so received are used to monitor community use impacts, carry out related research and implement required mitigation measures.

Restricted donations—Fisheries and Oceans

This account was established to record directed donations to be used for research, development, management and promotion of fisheries and oceans related issues.

Canadian Landmine Action Fund

This account was established to record funds received from the public to support Canadian Mine Action Programs pursuant to the Ottawa Convention agreement which bans the production, use, stockpiling and export of anti-personnel mines.

Donations—Rideau Hall

This account was established to record gifts, donations or bequests to Rideau Hall from private organizations and individuals to fund specific initiatives.

Donations for research—Canadian Institutes of Health Research

This account was established, pursuant to section 29 of the *Canadian Institutes of Health Research Act*, to record donations and contributions received from organizations and individuals for biomedical research.

Donations—Canadian Centre for Occupational Health and Safety

This account was established, pursuant to subsection 6(3) of the *Canadian Centre for Occupational Health and Safety Act*, to record funds, securities or other property received by way of gift, bequest or otherwise, and to disburse such donations at the discretion of the Centre.

Prime Minister's Awards and other deposits

This account was established to record amounts deposited by external parties to be used in support of the Prime Minister's Awards for teaching excellence and amounts deposited by customers to be used for payments of services provided by Industry Canada.

RADARSAT-2

This account was established to record funds received for the configuration and layout of relocated MacDonald, Dettwiler and Associates personnel.

RADARSAT-2—Data satellite

This account was established to record funds received from "MacDonald, Dettwiler and Associates" for the reception, archiving, cataloging and satellite acquisition services.

Trust fund—National Research Council of Canada

This account was established by the *National Research Council Act* to record funds received from other governments and organizations outside the accounting entity to cover expenses made on their behalf.

Trust fund—Natural Sciences and Engineering Research Council

This account was established by the *Natural Sciences and Engineering Research Council Act (1978)* to record funds received from other governments and organizations to cover expenses made on their behalf.

Trust fund—Social Sciences and Humanities Research Council

This account was established to record funds available for social sciences and humanities research activities. The account is also used to record receipts of private donations for the purpose of special projects.

Corporate sponsorships and donations

This account was established by the Department of National Defence to administer funds received from various private companies, not for profit corporations, associations, other levels of government, or individuals for the purpose of holding events, conducting operations and constructing capital assets consistent with the Department's mandate but not funded from its appropriations.

Mounted Police Foundation

This account was established to record funds received from the Mounted Police Foundation which will be used to cover expenses related to community policing, educational, promotional and public relations projects throughout Canada.

Royal Canadian Mounted Police Pipe Band (NCR)

This account was established to administer sponsorship funds to support the Royal Canadian Mounted Police Pipe Band.

Sponsorship Agreement—Contributions

This account was established to record funds contributed to the Royal Canadian Mounted Police pursuant to sponsorship agreements for use in community policing programs.

Restricted donations—Veterans Affairs

This account was established to record directed donations for the purpose of management and maintenance of the Canadian Memorial in Green Park, London, United Kingdom.

Laurier House—Interest (Mackenzie King trust account)

The late The Right Hon W. L. Mackenzie King bequeathed Laurier House, Ottawa, and the sum of \$225,000, to the Government of Canada. The amount of \$225,000 was credited to the account and earns interest, in accordance with the terms of section 3 of the *Laurier House Act*. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research.

Endowments for health research

This account was established by section 29 of the *Canadian Institutes of Health Research Act*, to record various endowments received from donors for the purpose of health research. The interest received is used for the payment of research grants.

H. L. Holmes Fund

This account was established, pursuant to paragraph 5(1)(f) of the *National Research Council Act*, to record the residue of the estate of H. L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H. L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

Queen's Fellowship Fund

This fund is an endowment of \$250,000 that was established by Vote 45a, *Appropriation Act No. 5, 1973-74*. The interest earned is used for the payment of fellowships to graduate students in certain fields of Canadian studies.

Shared-cost agreements—Transportation research and development

This account was established to record, on a temporary basis, (a) funds received from cost-sharing agreements intended to strengthen and improve the safety, security and efficiency of the Canadian transportation system; and, (b) funds received from private sector and provincial governments to directly support the departmental strategic objectives.

Tax Payables

Tax payables include amounts payable to taxpayers based on assessments as well as estimates of refunds owing for assessments not completed by year end.

Table 5.6 presents a summary of the balances for the different tax revenue streams.

TABLE 5.6

TAX PAYABLES

	March 31/2009	March 31/2008
	\$	\$
Personal and non-resident income tax	30,441,434,803	29,778,676,597
Corporate income tax	13,217,458,916	11,406,117,547
Goods and services tax	7,156,276,537	7,768,233,007
Customs and excise	30,192,863	57,066,341
Total	50,845,363,119	49,010,093,492

Personal and non-resident income tax

This account records tax refunds payable to individual taxpayers as well as amounts payable to employers and other withholdingers of personal income tax. This account also includes any interest owing on the balances.

Corporate income tax

This account records tax refunds payable and any interest owing to corporate taxpayers.

Goods and services tax

This account records refunds, rebates and any interest owing related to the goods and services tax.

Customs and excise

This account records refunds of customs import duties, excise taxes and duties, energy taxes and any interest owing on the balances.

Environmental Liabilities

Environmental liabilities include the estimated costs related to the management and remediation of contaminated sites and unexploded explosive ordnance affected sites where the Government is obligated, or likely obligated to incur such costs, as well as the estimated costs to decommission Atomic Energy of Canada Limited's nuclear facilities.

The Government has identified approximately 2,000 contaminated sites and 10 unexploded explosive ordnance affected sites (2,360 contaminated sites and 28 unexploded explosive ordnance affected sites in 2008) for which it is likely obligated to remediate. Continued assessment work will lead to a more accurate cost estimate of the identified sites.

The contingent liabilities associated with the contaminated sites and unexploded explosive ordnance affected sites are disclosed in Section 11 of this volume.

Table 5.7 presents the liability balances of the custodian departments and Crown corporations for contaminated sites and unexploded explosive ordnance affected sites and for nuclear facility decommissioning.

TABLE 5.7
ENVIRONMENTAL LIABILITIES

	March 31/2009	March 31/2008
	\$	\$
Contaminated sites—		
Agriculture and Agri-Food	1,237,877	1,925,334
Canada Border Services Agency.....	361,800	769,165
Cape Breton Development Corporation.....	192,170,000	180,338,000
Correctional Service.....	13,492,696	14,354,720
Environment.....	56,268,622	55,520,174
Fisheries and Oceans	70,454,782	223,544,198
Health	1,505,750	2,303,800
Indian Affairs and Northern Development	1,571,348,105	1,497,136,925
Industry.....	90,000	99,657
National Capital Commission.....	29,863,000	24,799,000
National Defence.....	365,214,806	431,514,508
National Research Council of Canada.....	4,150,000	100,000
Natural Resources	359,416,175	336,678,572
Parks Canada Agency.....	57,371,037	42,017,836
Public Works and Government Services	289,631,869	310,523,035
Royal Canadian Mounted Police.....	7,375,678	4,275,715
The Jacques-Cartier and Champlain Bridges Inc.	1,000,000	1,000,000
Transport.....	197,684,580	204,327,220
VIA Rail Canada Inc.	1,416,000	1,500,000
	3,220,052,777	3,332,727,858
Unexploded explosive ordnance affected sites—		
National Defence.....	10,000,782	327,757,635
Atomic Energy of Canada Limited's nuclear facility decommissioning	3,099,745,000	3,008,236,000
Others	11,994,000	
Total	6,341,792,559	6,668,721,493

Environmental liability reduction for contaminated sites

Table 5.8 presents a summary of the changes in liability balances for contaminated sites. In addition to expenditures reducing environmental liabilities previously recorded, the government spent another \$15,968,396 (\$21,296,094 in 2008) as management and remediation costs on its contaminated sites when these costs became known in the year.

TABLE 5.8
ENVIRONMENTAL LIABILITY REDUCTION FOR CONTAMINATED SITES

	March 31/2009	March 31/2008
	\$	\$
Opening Balance	3,332,727,858	3,014,836,315
Less: Expenditures reducing opening liabilities	220,900,966	190,333,272
Add: Changes in estimated remediation costs	108,225,885	508,224,815
Closing Balance	3,220,052,777	3,332,727,858

Interest and Matured Debt

Interest and matured debt includes interest due, interest accrued and matured debt.

Table 5.9 presents a summary of the balances for the accounts in this category of accounts payable and accrued liabilities.

TABLE 5.9
INTEREST AND MATURED DEBT

	March 31/2009	March 31/2008
	\$	\$
Interest due	2,378,895,804	2,690,794,592
Interest accrued	4,460,344,827	4,399,503,152
Matured debt	80,130,600	91,698,800
Total	6,919,371,231	7,181,996,544

Interest due

Interest due is the interest on the bonded debt, which is due and payable but has not been redeemed by bond holders.

Interest accrued

Interest accrued is the interest accumulated as at March 31 on the bonded debt and certain other liabilities, that is not payable until a future date.

Matured debt

This account records financial obligations represented by certificates of indebtedness issued by the Government, that have become due but that have not been presented for redemption. Unclaimed matured bonds are transferred to other revenues if they remain unredeemed 15 years after the date of call or maturity, whichever is earlier; the minimum time before such a transfer is made is 5 years from the date of maturity.

Allowance for Guarantees

This category of accounts payable and accrued liabilities includes the allowance for loan guarantees and the allowance for borrowings of Crown corporations.

Table 5.10 presents a summary of the balances for the accounts in this category of accounts payable and accrued liabilities.

TABLE 5.10

ALLOWANCE FOR GUARANTEES

	March 31/2009	March 31/2008
	\$	\$
Allowance for loan guarantees	432,718,424	375,250,161
Allowance for borrowings of Crown corporations	80,852,146	226,858,026
Total	513,570,570	602,108,187

Allowance for loan guarantees

This account records potential losses on loan guarantees when it is likely that a payment will be made in the future to honour a guarantee and when the amount of the loss can be reasonably estimated (see Table 11.5 in Section 11 of this volume).

Allowance for borrowings of Crown corporations

In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by agent enterprise Crown corporations, and interest thereon, is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute unconditional obligations of the Government.

Borrowings of non-agent Crown corporations and other government business enterprises may, at times, be guaranteed by the Government.

This account reports the borrowings of agent and non-agent enterprise Crown corporations and other government business enterprises expected to be repaid by the Government (see Table 9.6 in Section 9 of this volume).

SECTION 6

2008-2009

PUBLIC ACCOUNTS OF CANADA

Interest-Bearing Debt

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INTEREST-BEARING DEBT

This section contains information on the interest-bearing debt of the Government. Interest-bearing debt includes the unmatured debt and pension and other accounts.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges.

Table 6.1 presents the transactions and year-end balances of interest-bearing debt. Chart 6A presents interest-bearing debt by category for the current fiscal year.

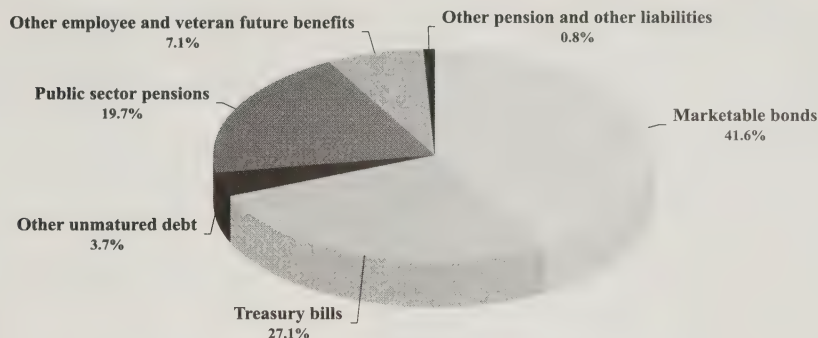
The financial statements of the Canada Pension Plan, the Government Annuities Account and the Royal Canadian Mounted Police (Dependants) Pension Fund, together with the Auditor General's reports thereon, are presented at the end of this section.

A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 6.1
INTEREST-BEARING DEBT

	April 1/2008	Receipts and other credits	Payments and other charges	March 31/2009
	\$	\$	\$	\$
Unmatured debt⁽¹⁾—				
Payable in Canadian currency—				
Marketable bonds, Table 6.2	253,549,845,168	90,050,821,527	48,414,679,000	295,185,987,695
Treasury bills, Table 6.3	116,936,124,000	438,800,000,000	363,461,374,000	192,274,750,000
Retail debt, Table 6.4	13,068,207,977	2,771,519,218	3,307,959,394	12,531,767,801
Bonds for Canada Pension Plan, Table 6.5	1,042,363,000		519,360,000	523,003,000
	<i>384,596,540,145</i>	<i>531,622,340,745</i>	<i>415,703,372,394</i>	<i>500,515,508,496</i>
Payable in foreign currencies—				
Marketable bonds, Table 6.2	5,878,666,138	50,942,790	5,931,692,345	(2,083,417)
Canada bills, Table 6.6	1,483,502,933	24,394,074,169	17,169,753,620	8,707,823,482
Canada notes, Table 6.7	515,000,000		515,000,000	
Euro medium-term notes, Table 6.8	1,620,500,000	55,000,000		1,675,500,000
	<i>9,497,669,071</i>	<i>24,500,016,959</i>	<i>23,616,445,965</i>	<i>10,381,240,065</i>
Total—Market debt	394,094,209,216	556,122,357,704	439,319,818,359	510,896,748,561
Cross-currency swap revaluation account	(1,419,851,481)		(5,109,830,821)	3,689,979,340
Unamortized discounts and premiums on market debt, Table 6.9	(6,213,268,002)	7,004,188,032	5,541,694,917	(4,750,774,887)
Obligation related to capital leases, Table 6.15	4,235,696,874	45,962,880	97,251,101	4,184,408,653
Total—Unmatured debt	390,696,786,607	563,172,508,616	439,848,933,556	514,020,361,667
Pension and other liabilities—				
Public sector pensions, Table 6.18—				
Superannuation accounts	150,144,864,216	15,796,416,120	12,793,577,723	153,147,702,613
Allowance for pension adjustments	(12,774,000,000)	851,000,000	1,316,000,000	(13,239,000,000)
	<i>137,370,864,216</i>	<i>16,647,416,120</i>	<i>14,109,577,723</i>	<i>139,908,702,613</i>
Other employee and veteran future benefits, Table 6.31	47,901,000,000	6,373,000,000	3,963,000,000	50,311,000,000
Other liabilities—				
Due to Canada Pension Plan, Table 6.32	106,391,779	30,884,761,819	30,901,030,767	90,122,831
Government Annuities Account	292,818,705	19,155,649	44,800,964	267,173,390
Deposit and trust accounts, Table 6.33	2,080,538,752	1,597,012,784	1,690,271,996	1,987,279,540
Other specified purpose accounts, Table 6.36	3,415,783,121	10,112,424,616	9,949,956,013	3,578,251,724
	<i>53,796,532,357</i>	<i>48,986,354,868</i>	<i>46,549,059,740</i>	<i>56,233,827,485</i>
Total—Pension and other liabilities	191,167,396,573	65,633,770,988	60,658,637,463	196,142,530,098
Total	581,864,183,180	628,806,279,603	500,507,571,019	710,162,891,765

⁽¹⁾ This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 6.13.

CHART 6A**INTEREST-BEARING DEBT BY CATEGORY AT MARCH 31, 2009****UNMATURED DEBT**

Unmatured debt represents financial obligations resulting from certificates of indebtedness issued by the Government of Canada that have not yet become due, cross-currency swap revaluation, unamortized discounts, premiums and commissions on market debt and obligations related to capital leases.

The Government's holdings of its own securities have been deducted from unmatured debt, to report the amount of the Government's liabilities to outside parties.

Marketable Bonds

Marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- bought and sold on the open market;
- payable in Canadian or foreign currency;
- subject to redemption before maturity;
- fixed dates of maturity;
- interest payable either in coupon or registered form; and,
- face value guaranteed at maturity.

Registered marketable bonds are transferable by endorsement and delivery by one holder to another. Bearer marketable bonds need not be endorsed.

Table 6.2 presents a summary of the balances and transactions for marketable bonds.

The year-end balances of marketable bonds payable in foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2009.

TABLE 6.2
MARKETABLE BONDS

	April 1/2008	Receipts and other credits ⁽¹⁾	Payments and other charges ⁽¹⁾	March 31/2009
	\$	\$	\$	\$
Payable in Canadian currency—				
Matured 2008-2009.....	23,462,925,000		23,462,925,000	
Maturing 2009-2010.....	26,828,933,000		5,339,541,000	21,489,392,000
2010-2011.....	19,278,125,000	12,184,302,000	270,809,000	31,191,618,000
2011-2012.....	20,028,059,000	11,000,000,000	852,677,000	30,175,382,000
2012-2013.....	17,181,018,000		25,000,000	17,156,018,000
2013-2014.....	11,794,116,000	13,000,000,000	24,000,000	24,770,116,000
2014-2015.....	9,778,802,000	16,000,000,000	25,000,000	25,753,802,000
2015-2016.....	10,721,505,000		121,675,000	10,599,830,000
2016-2017.....	10,300,000,000		142,600,000	10,157,400,000
2017-2018.....	10,342,526,000			10,342,526,000
2018-2019.....	5,322,764,000	5,300,000,000		10,622,764,000
2019-2020.....		10,350,000,000		10,350,000,000
2020-2021.....	718,361,000		55,000,000	663,361,000
2021-2022.....	7,393,400,767	74,951,015	76,285,000	7,392,066,782
2022-2023.....	435,448,000		198,336,000	237,112,000
2023-2024.....	5,468,975,000		1,019,975,000	4,449,000,000
2025-2026.....	5,000,000,000		781,427,000	4,218,573,000
2026-2027.....	6,683,508,308	71,926,062		6,755,434,370
2027-2028.....	7,562,835,000		1,091,400,000	6,471,435,000
2029-2030.....	13,132,155,000		327,288,000	12,804,867,000
2031-2032.....	7,096,298,317	76,368,394		7,172,666,711
2033-2034.....	13,410,295,000			13,410,295,000
2036-2037.....	6,350,690,081	68,344,365		6,419,034,446
2037-2038.....	13,249,089,000	750,000,000		13,999,089,000
2041-2042.....	2,261,894,695	6,458,162,691		8,720,057,386
	253,801,723,168	75,334,054,527	33,813,938,000	295,321,839,695
Less: Government's holdings—				
Government's holdings.....		14,600,741,000	14,600,741,000	
Consolidation adjustment ⁽²⁾	251,878,000	116,026,000		135,852,000
	251,878,000	14,716,767,000	14,600,741,000	135,852,000
Total marketable bonds payable in Canadian currency.....	253,549,845,168	90,050,821,527	48,414,679,000	295,185,987,695
Payable in foreign currencies—				
Matured 2008-2009.....	5,880,443,974		5,880,443,974	
Maturing 2009-2010.....	162,079,217	37,073,746		199,152,963
2016-2017.....	34,124,966	7,805,691		41,930,657
2018-2019.....	16,506,120	3,775,584		20,281,704
2019-2020.....	3,592,750	821,800		4,414,550
	6,096,747,027	49,476,821	5,880,443,974	265,779,874
Less: Government's holdings and securities held for the retirement of unmatured debt ⁽³⁾	218,080,889	1,465,969	51,248,371	267,863,291
Total marketable bonds payable in foreign currencies.....	5,878,666,138	50,942,790	5,931,692,345	(2,083,417)
Total.....	259,428,511,306	90,101,764,317	54,346,371,345	295,183,904,278

(1) These columns include the translation of marketable bonds payable in foreign currencies to Canadian dollars using the closing rates of exchange at March 31.

(2) Additional information on consolidated Crown corporations and other entities is provided in Section 4 of this volume.

(3) These securities were assumed by the Government of Canada on February 5, 2001 upon the dissolution of Petro-Canada Limited. These are presented as a deduction from the foreign currency unmatured debt since they are held specifically for the repayment of the corresponding liabilities assumed upon the dissolution of the Corporation.

Treasury Bills

Treasury bills are short-term certificates of indebtedness issued by the Government of Canada to pay sums of money on given dates, and have the following characteristics:

- issued at a discount in lieu of interest payments;
- issued in Canadian currency only;
- issued every 2 weeks;
- common terms: 3 months, 6 months and 12 months;
- transferable; and,
- bought and sold on the open market.

The balance at March 31, 2009 consists of \$8,000 million in odd issue bills; \$68,600 million in three-month bills; \$44,000 million in six-month bills; and, \$71,900 million in 364-day bills.

Table 6.3 presents a summary of Treasury bill issues and redemptions.

TABLE 6.3
TREASURY BILLS

	April 1/2008	Receipts and other credits	Payments and other charges	March 31/2009
	\$	\$	\$	\$
Three-month bills.....	33,500,000,000	195,100,000,000	160,000,000,000	68,600,000,000
Six-month bills.....	25,900,000,000	73,700,000,000	55,600,000,000	44,000,000,000
Other bills.....	57,600,000,000	170,000,000,000	147,700,000,000	79,900,000,000
	117,000,000,000	438,800,000,000	363,300,000,000	192,500,000,000
Less: Government's holdings— Consolidation adjustment ⁽¹⁾	63,876,000		161,374,000	225,250,000
Total.....	116,936,124,000	438,800,000,000	363,461,374,000	192,274,750,000

⁽¹⁾ Additional information on consolidated Crown corporations and other entities is provided in Section 4 of this volume.

Retail Debt

Retail debt includes Canada savings bonds and Canada premium bonds which are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- issued to Canadian residents;
- issued in Canadian currency only;
- registered in the name of the holder;
- fixed dates of maturity;
- not marketable;
- not subject to call before maturity;

— term to maturity of seven years or more;

— Canada savings bonds are redeemable on demand by the holder, with accrued interest calculated to the end of the previous month (no interest is paid if redeemed during the first 3 months following the date of issue); and,

— Canada premium bonds are redeemable in full or partially on any annual anniversary of the issue date and during the 30 days thereafter by the holder, with accrued interest if applicable.

Table 6.4 presents a summary of the balances and transactions for Canada savings bonds and Canada premium bonds.

TABLE 6.4
RETAIL DEBT

	April 1/2008	Receipts and other credits	Payments and other charges	March 31/2009
	\$	\$	\$	\$
Canada Savings Bonds—				
Maturing 2009-2010	229,453,201		19,493,133	209,960,068
2010-2011	223,790,455		20,020,381	203,770,074
2011-2012	284,210,810		26,259,400	257,951,410
2012-2013	340,014,933		33,850,863	306,164,070
2013-2014 ⁽¹⁾	489,888,016		57,868,399	432,019,617
2014-2015 ⁽²⁾	679,310,056		90,543,923	588,766,133
2015-2016 ⁽³⁾	726,945,075		125,742,008	601,203,067
2016-2017 ⁽⁴⁾	1,164,842,326	1,110	296,148,539	868,694,897
2017-2018 ⁽⁵⁾	1,751,835,097	937,378,209	985,781,365	1,703,431,941
2018-2019 ⁽⁶⁾	1,546,978,765	1,405,104,934	795,940,053	2,156,143,646
2019-2020 ⁽⁷⁾	4,730,472		432,333	4,298,139
	7,441,999,206	2,342,484,253	2,452,080,397	7,332,403,062
Canada Premium Bonds—				
Matured 2008-2009	5,127,545		5,127,545	
Maturing 2009-2010	455,481,986		36,654,466	418,827,520
2010-2011	861,293,066		146,544,170	714,748,896
2011-2012	549,301,215		34,202,744	515,098,471
2012-2013	1,100,538,151		87,953,229	1,012,584,922
2013-2014	992,259,640		167,195,905	825,063,735
2014-2015	259,096,838		12,265,021	246,831,817
2015-2016	181,786,731		12,797,398	168,989,333
2016-2017	179,117,130		8,495,162	170,621,968
2017-2018	157,769,543	132,295	8,509,420	149,392,418
2018-2019 ⁽⁶⁾	843,961,129	428,902,670	333,083,518	939,780,281
2019-2020 ⁽⁷⁾	40,475,797		3,050,419	37,425,378
	5,626,208,771	429,034,965	855,878,997	5,199,364,739
Total	13,068,207,977	2,771,519,218	3,307,959,394	12,531,767,801

(1) Ten years maturity extension to CSB Series 46 until November 1, 2013.

(2) Ten years maturity extension to CSB Series 47 until November 1, 2014.

(3) Ten years maturity extension to CSB Series 48 until November 1, 2015.

(4) Ten years maturity extension to CSB Series 49 until November 1, 2016.

(5) Ten years maturity extension to CSB Series 50 and 52 until November 1, 2017.

(6) Ten years maturity extension to CSB Series 51, 54, 55, 56, 57, 58 and CPB Series 3, 4, 5, 6, 7.

(7) Ten years maturity extension to CSB Series 59 and CPB Series 8.

Bonds for Canada Pension Plan

Bonds for Canada Pension Plan are interest-bearing certificates of indebtedness issued by the Government of Canada exclusively to the Canada Pension Plan (CPP) Investment Fund and have the following characteristics:

- not negotiable;
- not transferable;
- not assignable;
- issued in Canadian currency only;
- term to maturity of 20 years or less;
- interest payable semi-annually; and,
- redeemable at face value plus accrued interest.

Table 6.5 presents a summary of the balances and transactions for these bonds.

TABLE 6.5
BONDS FOR CANADA PENSION PLAN

	April 1/2008	Receipts and other credits	Payments and other charges	March 31/2009
	\$	\$	\$	\$
Matured 2008-2009	519,360,000		519,360,000	
Maturing 2009-2010	71,112,000			71,112,000
2010-2011	425,010,000			425,010,000
2011-2012	15,763,000			15,763,000
2012-2013	11,118,000			11,118,000
Total	1,042,363,000		519,360,000	523,003,000

Canada Bills

Canada bills are short-term certificates of indebtedness issued by the Government of Canada in the United States money market under the Government's foreign currency borrowing program. Canada bills provide Canada with an additional source of short-term US funds and have the following characteristics:

- issued at a discount in lieu of interest payments;
- term to maturity of not more than 270 days;

- transferable; and,
- bought and sold on the open market.

The year-end balance of Canada bills payable in US dollars was translated into Canadian dollars using the closing rate of exchange at March 31, 2009.

Table 6.6 presents a summary of Canada bill issues and redemptions.

TABLE 6.6
CANADA BILLS

	April 1/2008	Receipts and other credits	Payments and other charges	March 31/2009
	\$	\$	\$	\$
Canada bills before revaluation	1,447,717,538	24,274,555,602	17,169,753,620	8,552,519,520
Exchange valuation adjustment	35,785,395	119,518,567		155,303,962
Total	1,483,502,933	24,394,074,169	17,169,753,620	8,707,823,482

Canada Notes

Canada notes are issued by the Government of Canada under the Government's foreign currency borrowing program. Canada notes provide Canada with an additional source of medium-term foreign funds.

Table 6.7 presents a summary of the balances and transactions for Canada notes.

TABLE 6.7
CANADA NOTES

	April 1/2008	Receipts and other credits ⁽¹⁾	Payments and other charges ⁽¹⁾	March 31/2009
	\$	\$	\$	\$
Payable in foreign currencies—				
Matured 2008-2009.....	515,000,000		515,000,000	
Total.....	515,000,000		515,000,000	

⁽¹⁾ These columns include the translation of Canada notes payable in foreign currencies to Canadian dollars using the closing rates of exchange at March 31.

Euro Medium-Term Notes

Euro medium-term notes are issued by the Government of Canada in the Euromarkets under the Government's foreign currency borrowing program, and thus provide Canada with an additional source of medium-term foreign funds.

The year-end balances of Euro medium-term notes were translated into Canadian dollars using the closing rate of exchange of the appropriate currency at March 31, 2009.

Table 6.8 presents a summary of the balances and transactions for the Euro medium-term notes.

TABLE 6.8
EURO MEDIUM-TERM NOTES

	April 1/2008	Receipts and other credits ⁽¹⁾	Payments and other charges ⁽¹⁾	March 31/2009
	\$	\$	\$	\$
Payable in foreign currencies—				
Maturing 2009-2010.....	1,620,500,000	55,000,000		1,675,500,000
Total.....	1,620,500,000	55,000,000		1,675,500,000

⁽¹⁾ These columns include the translation of Euro notes payable in foreign currencies to Canadian dollars using closing rates of exchange at March 31.

Cross-currency Swap Revaluation Account

This account records the unrealized gains or losses due to fluctuations in the foreign exchange value of the cross-currency swaps.

Unamortized Discounts and Premiums on Market Debt

The unamortized discounts and premiums on market debt have the following characteristics:

- unamortized discounts on Canada bills records the portion of the discounts on outstanding Canada bills which has not yet been charged to expenses. Discounts are amortized over the life of the bills;
- unamortized discounts on Treasury bills records the portion of the discounts on outstanding Treasury bills which has not yet been charged to expenses. Discounts are amortized over the life of the bills; and,

— unamortized discounts and premiums on marketable bonds records the portion of the discounts and premiums on outstanding marketable bonds which has not yet been charged to expenses. Discounts and premiums are amortized over the life of the bonds.

Table 6.9 presents a summary of the balances and transactions for the unamortized discounts and premiums on market debt.

TABLE 6.9
UNAMORTIZED DISCOUNTS AND PREMIUMS ON MARKET DEBT

	April 1/2008	Receipts and other credits	Payments and other charges	March 31/2009
	\$	\$	\$	\$
Unamortized discounts on Canada Bills.....	(5,233,913)	56,515,828	65,099,341	(13,817,426)
Unamortized discounts on Treasury Bills	(1,194,725,974)	3,586,530,046	3,106,640,891	(714,836,819)
Unamortized discounts and premiums on marketable bonds	(5,013,308,115)	3,361,142,158	2,369,954,685	(4,022,120,642)
Total	(6,213,268,002)	7,004,188,032	5,541,694,917	(4,750,774,887)

Interest Rates

Table 6.10 sets out unmatured debt as at March 31, for each of the years 2004-2005 to 2008-2009 inclusive, with the average rate of interest thereon. For purposes of comparison,

unmatured debt is classified as Marketable bonds, Treasury bills, Retail debt, Bonds for the Canada Pension Plan, Canada bills and Foreign currency notes.

TABLE 6.10
UNMATURED DEBT AS AT MARCH 31, FROM 2005 TO 2009, WITH THE AVERAGE RATE OF INTEREST THEREON

	Marketable bonds		Treasury bills		Retail debt		Bonds for Canada Pension Plan		Canada bills		Foreign currency notes		Total market debt	
	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate
	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%
2009	295,184	4.53	192,275	1.34	12,532	2.32	523	11.03	8,707	0.64	1,676	4.50	510,897	3.21
2008	259,429	5.08	116,936	3.60	13,068	3.50	1,042	10.62	1,483	2.59	2,136	3.87	394,094	4.61
2007	263,889	5.23	134,074	4.20	15,175	3.54	1,743	10.37	1,847	5.11	2,118	3.92	418,846	4.86
2006	268,487	5.26	131,597	3.52	17,342	3.84	3,102	10.02	4,734	4.63	1,998	3.85	427,260	4.73
2005	275,437	5.62	127,199	2.62	19,080	2.85	3,393	9.99	3,862	2.63	2,785	3.14	431,756	4.61

Note: The interest rate in effect at March 31 is used where various rates of interest are applicable.

Table 6.11 shows the average high and low yields of Treasury bills, at tender, together with the average yield on the latest issues for the years 2004-2005 to 2008-2009 inclusively.

TABLE 6.11

TREASURY BILLS AVERAGE YIELDS AT TENDER

	High	Low	Last issue
Year ended March 31	%	%	%
Three-month bills—			
2009	3.86	0.46	0.46
2008	4.61	2.03	2.03
2007	4.30	3.90	4.17
2006	3.79	2.25	3.79
2005	2.70	1.93	2.55
Six-month bills—			
2009	4.30	0.56	0.56
2008	4.70	2.29	2.29
2007	4.44	4.00	4.19
2006	3.89	2.55	3.89
2005	2.83	1.98	2.56
Other bills—			
2009	3.39	0.84	0.84
2008	4.47	2.20	3.06
2007	4.55	3.80	4.27
2006	4.01	2.43	3.99
2005	3.05	1.98	3.04

Maturity of Government Debt

Table 6.12 presents total unmatured debt arranged in order of maturity.

TABLE 6.12

MATURITY OF GOVERNMENT DEBT

	Marketable bonds		Treasury bills		Retail debt		Bonds for Canada Pension Plan		Canada bills		Foreign currency notes		Total market debt	
	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate
	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%
2010	21,689	4.83	192,500	1.34	629	2.86	71	9.98	8,707	0.64	1,676	4.50	225,272	1.68
2011	31,192	4.21			919	2.18	425	11.29					32,536	4.25
2012	30,175	3.66			773	2.93	16	9.92					30,964	3.65
2013	17,156	4.66			1,319	3.03	11	9.37					18,486	4.54
2014	24,770	4.33			1,257	2.21							26,027	4.23
2015/19	67,539	4.08			7,593	2.12							75,132	3.88
2020/24	23,096	5.06			42	3.17							23,138	5.06
2025/29	17,445	6.79											17,445	6.79
2030/34	33,388	5.37											33,388	5.37
2035/39	20,418	4.37											20,418	4.37
2040/44	8,720	2.99											8,720	2.99
	295,588	4.53	192,500	1.34	12,532	2.32	523	11.03	8,707	0.64	1,676	4.50	511,526	3.21
Less: Government's holdings ⁽¹⁾	404		225										629	
Total	295,184	4.53	192,275	1.34	12,532	2.32	523	11.03	8,707	0.64	1,676	4.50	510,897	3.21

Note: This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 6.13.

⁽¹⁾ Includes government's holdings and securities held for the retirement of unmatured debt (Marketable bonds - \$268 million with an average interest rate of 8.55 percent) and consolidation adjustments.

Statement of all Borrowing Transactions on behalf of Her Majesty

Table 6.13 presents information on the Government's borrowing transactions. Included in this table are: borrowings by the Government for general purposes, and borrowings by agent enterprise Crown corporations. Borrowings by non-agent enterprise Crown corporations and other government business enterprises are not included because such borrowings are not on behalf of Her Majesty.

TABLE 6.13

STATEMENT OF ALL BORROWING TRANSACTIONS ON BEHALF OF HER MAJESTY

(in millions of dollars)

	April 1/2008	Issues/ Borrowings	Retirements	March 31/2009
Market debt of the Government of Canada ⁽¹⁾	394,094	556,122	439,319	510,897
Cross-currency swap revaluation account	(1,420)		(5,110)	3,690
Unamortized discounts and premiums on market debt ⁽¹⁾	(6,213)	7,004	5,542	(4,751)
Obligation related to capital leases ⁽¹⁾	4,236	46	98	4,184
	390,697	563,172	439,849	514,020
Borrowings of enterprise Crown corporations designated as agents of Her Majesty ⁽²⁾	171,051	92,175	62,809	200,417
Total	561,748	655,347	502,658	714,437

⁽¹⁾ Details can be found in this section.

⁽²⁾ Details can be found in Section 9 (Table 9.6) of this volume.

Structure of interest-bearing debt

Table 6.14 presents the proportion of interest-bearing debt having fixed rates (debt that does not mature or need to be re-priced within a year).

TABLE 6.14
STRUCTURE OF INTEREST-BEARING DEBT

	March 31/2009		March 31/2008 ⁽¹⁾	
	Total \$(millions)	Portion of total of which interest is fixed ⁽²⁾ %	Total \$(millions)	Portion of total of which interest is fixed ⁽²⁾ %
Unmatured debt—				
Market debt—				
Payable in Canadian currency—				
Marketable bonds—				
Nominal	263,515	91.8	224,445	89.9
Real return	31,807	50.0	29,357	50.0
Treasury bills	192,500		117,000	
Retail debt	12,532	20.0	13,068	20.0
Bonds for Canada Pension Plan	523	86.4	1,042	95.0
	500,877	52.1	384,912	57.2
Payable in foreign currencies	10,649	16.4	9,716	17.1
Less—				
Government's holdings	(268)	50.0	(218)	50.0
Consolidation adjustment	(361)		(316)	
Total—Market debt ⁽³⁾	510,897	51.3	394,094	56.2
Cross-currency swap revaluation account	3,690		(1,420)	
Unamortized discounts and premiums on market debt	(4,751)		(6,213)	
Obligation related to capital leases	4,184	100.0	4,236	100.0
Total—Unmatured debt	514,020	51.7	390,697	56.7
Pension and other liabilities—				
Public sector pensions	139,909	97.0	137,371	97.0
Other employee and veteran future benefits	50,311		47,901	
Other liabilities	5,923	10.0	5,895	10.0
Total—Pension and other liabilities	196,143	69.5	191,167	70.0
Total—Interest-bearing debt ⁽⁴⁾	710,163	61.0	581,864	62.6

(1) Certain comparative figures have been restated to reflect the current year's presentation.

(2) Interest-bearing debt having fixed rates (debt that does not mature or need to be re-priced within a year).

(3) The weighted average term to maturity of market debt was 5.9 years in 2009 and 7.0 years in 2008.

(4) The fixed rate share of the debt is adjusted by excluding components of the debt that are matched with financial assets of the same term and therefore do not represent an exposure to interest rate risk. The federal liabilities netted out from the fixed-rate share calculation include liabilities funding the assets in the Exchange Fund Account; debt securities matched with corresponding loans to Crown corporation; Government of Canada debt securities held by the Bank of Canada; and the debt offset by Receiver General cash and deposit balances.

(in millions of dollars)
2009 2008

Outstanding swap agreements as of March 31 (\$ millions Cdn):		
Cross-currency swaps		
Fixed to fixed	32,286	23,847
Fixed to floating	7,728	7,592
Floating to floating		51
Total cross-currency swaps	40,014	31,490
Interest rate swaps		1,232
Total outstanding swap agreements	40,014	32,722

Obligation related to capital leases

A capital lease is a lease that transfers substantially all the benefits and risks inherent in ownership of the asset to the lessee. The net obligation related to capital leases represents the present values of the remaining minimum lease payments under the capital lease arrangements.

Table 6.15 presents the obligation related to capital lease agreements by asset type.

TABLE 6.15
OBLIGATION RELATED TO CAPITAL LEASES

	April 1/2008	New capital leases and other credits	Payments and other charges	March 31/2009
	\$	\$	\$	\$
Land	9,826,632		450,948	9,375,684
Buildings	2,937,937,823		64,934,506	2,873,003,317
Works and infrastructure	653,828,939		15,407,270	638,421,669
Machinery and equipment	20,673,845	9,659,041	1,013,589	29,319,297
Vehicles	613,429,635	36,303,839	15,444,788	634,288,686
Total	4,235,696,874	45,962,880	97,251,101	4,184,408,653

Capital Leases

Table 6.16 provides details of obligation under capital lease arrangements.

TABLE 6.16
DETAILS OF OBLIGATION RELATED TO CAPITAL LEASES
(in thousands of dollars)

	Inception date	Lease term in years	Implicit interest rate (%) ⁽¹⁾	Balances at March 31, 2009		
				Total estimated remaining minimum lease payments	Less: imputed interest using the implicit interest rate	Net obligations under capital lease arrangements
Canada Revenue Agency—						
IBM-Computer hardware	Oct 2008	4	3.32	3,845	220	3,625
IBM-Computer hardware	Oct 2008	4	3.32	3,327	190	3,137
IBM-Computer hardware	Oct 2008	4	3.32	2,871	164	2,707
IBM-Computer hardware	Oct 2008	4	3.32	4,341	248	4,093
				14,384	822	13,562
Environment—						
Carleton University, Ottawa	May 2002	25	5.63	23,400	8,925	14,475
National Defence—						
Longue Pointe Supply Depot	Nov 1994	35	5.27	57,901	22,590	35,311
Edmonton Armoury - South	May 2001	20	6.07	25,035	7,545	17,490
Edmonton Armoury - North	Dec 2000	20	5.62	16,485	4,418	12,067
Shawinigan Armoury	May 1999	20	5.46	5,645	1,315	4,330
Milit-Air (NFTC)	Dec 1999	20	5.78	660,519	170,404	490,115
Milit-Air (NFTC)	Oct 2003	17	5.87	82,787	23,197	59,590
Montfort Hospital - Health Services	Oct 2003	17	5.26	76,209	25,373	50,836
HMCS Chicoutimi	Oct 2004	6	0.00	11,572		11,572
IBM System Z990 Server PMO MASIS	Jan 2008	4	7.45	1,835	161	1,674
IBM - Z10 Defence Enterprise Server	Jan 2009	3	8.17	6,293	674	5,619
Heron Unmanned Air Vehicles (Noctua project)	Jan 2009	2	0.00	73,000		73,000
				1,017,281	255,677	761,604
National Film Board—						
Spirit 4K Film Scanner and DataCine	July 2008	5	8.00	1,176	140	1,036
Other capital leases less than \$1,000,000				1,829	112	1,717
				3,005	252	2,753
Public Works and Government Services—						
1 Artie Road, Inuvik	March 2008	10	10.73	1,545	557	988
1130 Morrison Drive, Ottawa	April 2003	10	6.12	755	87	668
135 Hunter Street East, Hamilton	June 2003	10	5.66	1,790	199	1,591
1431 Merivale Road, Ottawa	Oct 2007	10	8.22	4,464	1,259	3,205
1484 Centennial Drive, Kingston	Oct 2006	10	18.24	4,090	1,856	2,234
1600 Star Top, Gloucester	July 2004	15	7.15	31,357	9,179	22,178
1620 Dickson Avenue, Kelowna	April 2006	10	4.38	2,448	343	2,105
18 Corporation Drive, Brampton	April 2004	9	4.37	1,825	153	1,672
1800 11th Avenue, Regina (Lease 1 of 2)	May 2008	10	4.88	1,979	383	1,596

TABLE 6.16

DETAILS OF OBLIGATION RELATED TO CAPITAL LEASES—*Continued*

(in thousands of dollars)

	Inception date	Lease term in years	Implicit interest rate (%) ⁽¹⁾	Balances at March 31, 2009		
				Total estimated remaining minimum lease payments	Less: imputed interest using the implicit interest rate	Net obligations under capital lease arrangements
1800 11th Avenue, Regina (Lease 2 of 2)	May 2008	10	9.77	1,532	519	1,013
181 Queen Street, Ottawa	March 2004	20	10.65	53,899	27,475	26,424
191 Promenade du Portage, Gatineau	Oct 2008	10	4.68	2,927	578	2,349
1925 Mc Callum Road, Abbotsford	Nov 2008	15	4.30	5,510	1,556	3,954
22 De Varennes, Gatineau	Nov 2007	10	10.97	5,321	1,884	3,437
220 Fortin Street, Quebec	Dec 2007	10	15.65	2,046	930	1,116
2204 Walkley Road, Ottawa	Sept 2004	5	11.72	482	14	468
234 Donald Street, Winnipeg	Nov 2008	10	9.16	2,874	971	1,903
240 Graham Avenue, Winnipeg	July 2008	10	7.38	10,636	2,945	7,691
255 Albert Street, Ottawa	Oct 2007	10	4.52	5,461	934	4,527
2655 Lancaster Road, Ottawa	Feb 2009	8	3.94	1,553	219	1,334
269 Laurier Avenue, Ottawa	Sept 2005	15	4.18	66,697	13,730	52,967
275 De Baets Street, Winnipeg	Feb 2007	10	17.42	2,190	999	1,191
285 Coventry Road, Ottawa	April 2002	10	6.10	6,017	531	5,486
2920 Highway 4, Antigonish	Feb 2006	10	7.76	1,119	253	866
295 Belliveau Avenue, Shediac	Jan 2007	15	7.93	4,935	1,845	3,090
325 Broadway Avenue, Winnipeg	Jan 2008	10	10.37	12,176	4,193	7,983
360 Main Street, Winnipeg (Lease 1 of 2)	Jan 2009	9	9.61	6,484	2,154	4,330
360 Main Street, Winnipeg (Lease 2 of 2)	Jan 2009	9	9.74	4,623	1,552	3,071
365 Hargrave Street, Winnipeg	July 2003	10	4.65	2,145	202	1,943
400 City Hall Square East, Windsor	Jan 2006	10	9.89	4,666	1,272	3,394
4455 12th Avenue, Shawinigan-Sud	Sept 2003	10	8.85	1,850	323	1,527
5 Lower Malpeque, Charlottetown	June 2008	10	4.19	1,294	221	1,073
50 King Street, Moncton	June 2002	10	6.40	801	78	723
50 Queen Street North, Kitchener	Nov 2006	7	7.81	3,117	504	2,613
520 Exmouth Street, Samia	Dec 2006	10	4.08	3,895	582	3,313
550 Boulevard de la Cité, Gatineau	Dec 2003	15	9.78	37,739	13,385	24,354
555 McAllister Drive, Saint John	Nov 2007	10	8.16	5,304	1,537	3,767
5605 70th Street, Edmonton	Nov 2008	10	6.43	8,310	6,847	1,463
60 Queen Street, Ottawa	July 2008	10	3.94	2,699	426	2,273
620 Royal Avenue, New Westminster	Nov 2008	10	11.22	2,782	1,082	1,700
65 John Savage Avenue, Dartmouth	Oct 2004	10	5.93	2,296	341	1,955
6900 Airport Road, Mississauga	Oct 2005	5	21.49	1,604	256	1,348
8 Colonnade Road, Ottawa	May 2007	10	5.91	2,353	486	1,867
859 Main Street, Moncton	July 2008	10	5.49	1,791	389	1,402
920 2A Avenue North, Lethbridge	July 2008	10	5.83	1,599	376	1,223
985 McGill Place, Kamloops	June 2002	15	13.50	2,507	993	1,514
Archives St-Augustin de Desmaures, Montreal	Oct 1999	15	14.61	5,799	1,829	3,970
Bank of Canada, Ottawa	Sept 2002	10	6.00	5,500	538	4,962
Bell Tower, Edmonton	Jan 2004	10	18.61	3,086	1,047	2,039
Bellanca Building, Yellowknife	March 2007	5	4.14	4,055	241	3,814
Boyd Warehouse, Complex No 2, Ottawa	April 2002	10	14.98	1,307	259	1,048
C. D. Howe Building, Ottawa	Sept 1977	35	9.19	20,842	3,012	17,830
Canada Building, Ottawa	April 2007	10	4.27	5,776	890	4,886
Canada Building & Enterprise Building, Ottawa	April 2004	9	5.94	28,939	3,237	25,702
Canada Place Building, Edmonton	Oct 2007	25	4.44	432,193	174,422	257,771
Canada Post Place, Ottawa	Dec 2004	15	4.91	32,741	7,294	25,447
Carling Square, Tower I, Ottawa	Oct 2007	10	11.76	7,056	2,608	4,448
Carling Square, Tower II, Ottawa	Dec 2007	10	7.83	11,666	3,216	8,450
Centennial House, Winnipeg	April 2008	10	4.69	4,620	872	3,748
Centennial Towers, Ottawa	Dec 2003	10	6.70	50,833	7,283	43,550
Colonnade Warehouse, Nepean	April 2007	10	7.80	1,644	424	1,220
Commerce Tower, Sidney	Dec 2004	7	4.21	634	35	599
Corneston E Systems, Ottawa	Sept 2006	5	6.25	1,524	119	1,405
Federal Court, Montreal	Feb 1994	20	21.53	8,269	3,156	5,113
Fontaine Building, Gatineau	Jan 2008	15	5.82	45,554	14,259	31,295
Glencoe Building, Mount Pearl	Dec 2007	10	10.74	3,407	1,196	2,211
Government of Canada Building, Cornwall	Dec 2004	15	6.07	8,440	2,239	6,201
Guy Favreau Complex, Montreal	Jan 2004	15	5.84	96,451	28,645	67,806

TABLE 6.16

DETAILS OF OBLIGATION RELATED TO CAPITAL LEASES—*Continued*

(in thousands of dollars)

	Inception date	Lease term in years	Implicit interest rate (%) ⁽¹⁾	Balances at March 31, 2009		
				Total estimated remaining minimum lease payments	Less: imputed interest using the implicit interest rate	Net obligations under capital lease arrangements
Hamilton Centre, Regina	June 2002	10	15.88	2,588	564	2,024
Harry Hays Building, Calgary	Oct 2007	25	4.44	423,107	170,907	252,200
Heritage Court, Moncton	July 2002	10	11.36	2,322	388	1,934
Historic Properties, Halifax	Jan 2006	10	8.18	2,763	645	2,118
I.C.A.O., Montreal	Nov 1996	20	9.94	108,051	37,716	70,335
IBM PEI, Summerside	Sept 2006	3	8.39	336	9	327
Jean Edmonds Tower North, Ottawa	Jan 2005	10	4.53	52,146	6,314	45,832
Joe Tobie Building, Yellowknife	April 2008	5	3.08	1,229	74	1,155
Joseph Shepard Building, Toronto	Oct 2007	25	4.44	293,865	118,683	175,182
Judicial Complex, Toronto	April 2006	20	11.40	96,433	57,086	39,347
Judy Lamarsh, Chatham (GOCB)	June 1995	25	8.70	5,231	1,892	3,339
Killeany Place Complex, Ottawa	Aug 2002	7	5.05	216	2	214
Labelle, Ottawa	April 2002	10	5.59	3,015	245	2,770
Les Galeries Laurentides, Saint-Jerome	June 2007	10	15.13	2,011	860	1,151
L'Esplanade Laurier, Ottawa	Oct 2000	10	6.90	24,567	1,776	22,791
Library Square (Block 56), Vancouver	May 1995	25	9.68	73,892	28,672	45,220
Louis St-Laurent, Gatineau	Nov 2001	15	6.38	60,918	14,924	45,994
Maritime Centre, Halifax	Oct 2006	10	10.41	1,550	477	1,073
McArthur, Ottawa	Sept 2002	10	7.91	1,472	186	1,286
Megasys Phase II, Calgary	Feb 2008	10	5.62	8,030	1,713	6,317
Mercury Centre, Ottawa	Jan 2007	25	4.50	147,903	55,469	92,434
Metropolitan Place, Dartmouth	April 2002	8	13.30	616	42	574
Midwest Surveys Building, Calgary	April 2007	10	17.88	5,341	2,510	2,831
Narono Building, Ottawa	Feb 2008	10	6.54	3,979	985	2,994
Pickering Building Towers A & B, Ottawa	Dec 2006	5	18.34	3,746	801	2,945
Place Bell Canada, Ottawa	May 2003	15	10.88	8,578	3,143	5,435
Place Bonaventure, Montreal	May 2005	10	16.43	5,357	1,983	3,374
Place Montcalm, Phase III, Gatineau	Dec 2003	15	8.65	39,338	12,741	26,597
Place Vincent Massey, Gatineau	Aug 2001	10	6.21	5,140	366	4,774
Place Wellington, Sherbrooke	Feb 2005	8	6.30	1,096	125	971
Purdy's Wharf Tower II, Halifax	Oct 2003	8	4.48	1,487	83	1,404
Queensway Corporate Campus, Phase II, Ottawa	April 2002	9	16.90	1,833	287	1,546
RCMP Building, Montreal	Oct 2007	25	4.44	73,209	29,697	43,512
Revenu Canada, Montreal	Oct 2007	25	4.44	149,511	60,426	89,085
Rosdev de Ville, Gatineau	June 2007	10	4.58	30,197	5,044	25,153
Royal Bank Building, Toronto	May 2002	10	12.50	16,152	2,805	13,347
Sir Wilfrid Laurier, Ottawa	March 2001	10	10.37	7,250	700	6,550
Skyline Complex, Ottawa	Oct 2007	25	4.44	330,313	133,677	196,636
Smith's Home Plaza, St. John's	July 2004	5	4.39	121	1	120
Terrasses de la Chaudière, Gatineau	Jan 1993	20	9.95	118,358	30,118	88,240
The Baker Center Building, Edmonton	Dec 2007	10	4.45	1,586	272	1,314
The Inuksugait Plaza, Iqaluit	Oct 2006	10	14.28	1,647	640	1,007
The New Two Seventy Building, Ottawa	June 2007	10	4.58	9,362	1,583	7,779
The Standard Life Centre, Hamilton	Dec 2007	5	11.15	2,638	481	2,157
Thomas D'Arcy McGee, Ottawa	Oct 2007	25	4.44	258,264	104,246	154,018
Tour Ibertville IV, Sainte-Foy	April 2005	10	4.68	1,062	138	924
Trusco Building, Ottawa	Sept 2006	20	4.28	120,984	35,802	85,182
Urbandale Building, Ottawa	June 2002	10	4.40	1,674	114	1,560
VAC Records Management Centre, Charlottetown	Nov 2007	15	13.43	4,480	2,424	2,056
Vanguard Building, Ottawa	Nov 2007	10	4.80	4,086	742	3,344
Vault Building, Lethbridge	April 2008	10	6.18	1,813	425	1,388
Waldron Building, Yellowknife	Aug 2007	10	12.22	2,119	794	1,325
Other capital leases less than \$1,000,000				75,298	25,723	49,575
				3,712,103	1,320,939	2,391,164

TABLE 6.16

DETAILS OF OBLIGATION RELATED TO CAPITAL LEASES—*Concluded*

(in thousands of dollars)

	Inception date	Lease term in years	Implicit interest rate (%) ⁽¹⁾	Balances at March 31, 2009		
				Total estimated remaining minimum lease payments	Less: imputed interest using the implicit interest rate	Net obligations under capital lease arrangements
Transport—						
Confederation Bridge	May 1997	35	6.16	1,491,380	852,958	638,422
Other departments—						
Leases less than \$1,000,000				4,333	342	3,991
				6,265,886	2,439,915	3,825,971
Consolidated Crown corporations and other entities—						
Canadian Broadcasting Corporation—						
Canadian Broadcasting Centre, Toronto, Ont	May 1997	30	7.53	611,219	284,232	326,987
Canadian Museum of Nature—						
Natural Heritage Building, Gatineau, Que	Sept 1996	35	10.00	78,750	47,312	31,438
Sustainable Development Technology Canada—						
Ricoh Colour Copier	Sept 2006	5	9.53	12	2	10
Ricoh Black and White Copier	Nov 2004	5	8.01	3		3
				689,984	331,546	358,438
Total				6,955,870	2,771,461	4,184,409

⁽¹⁾ Lessors\Lessees' financing rate lease agreement is subject to change over term of lease.

Maturity of obligation related to capital leases

Table 6.17 presents upcoming minimum leases payments for the next five years by ministry.

TABLE 6.17

MATURITY OF OBLIGATION RELATED TO CAPITAL LEASES

(in thousands of dollars)

	Payments due in						Total
	2010	2011	2012	2013	2014	2015 and subsequent years	
Canada Revenue Agency—							
Remaining payments	4,110	4,110	4,109	2,055			14,384
Imputed interest	394	269	139	20			822
	3,716	3,841	3,970	2,035			13,562
Environment—							
Remaining payments	1,300	1,300	1,300	1,300	1,300	16,900	23,400
Imputed interest	815	788	759	728	696	5,139	8,925
	485	512	541	572	604	11,761	14,475
National Defence—							
Remaining payments	140,803	111,574	83,929	81,881	81,838	517,256	1,017,281
Imputed interest	38,143	35,408	32,475	29,523	26,467	93,661	255,677
	102,660	76,166	51,454	52,358	55,371	423,595	761,604
National Film Board—							
Remaining payments	1,161	901	597	277	69		3,005
Imputed interest	146	74	26	6			252
	1,015	827	571	271	69		2,753
Public Works and Government Services—							
Remaining payments	275,460	284,991	256,729	240,245	265,394	2,389,284	3,712,103
Imputed interest	141,237	129,749	119,115	109,134	95,724	725,980	1,320,939
	134,223	155,242	137,614	131,111	169,670	1,663,304	2,391,164
Transport—							
Remaining payments	56,668	54,976	55,807	56,650	57,506	1,209,773	1,491,380
Imputed interest	40,559	38,134	38,198	38,240	38,257	659,570	852,958
	16,109	16,842	17,609	18,410	19,249	550,203	638,422
Other departments—							
Leases less than \$1,000,000—							
Remaining payments	2,001	1,247	687	340	58		4,333
Imputed interest	178	99	49	14	2		342
	1,823	1,148	638	326	56		3,991
	260,031	254,578	212,397	205,083	245,019	2,648,863	3,825,971
Consolidated Crown corporations and other entities—							
Canadian Broadcasting Corporation—							
Remaining payments	33,039	33,039	33,039	33,039	33,039	446,024	611,219
Imputed interest	24,464	23,806	23,098	22,335	21,514	169,015	284,232
	8,575	9,233	9,941	10,704	11,525	277,009	326,987
Canadian Museum of Nature—							
Remaining payments	3,500	3,500	3,500	3,500	3,500	61,250	78,750
Imputed interest	3,104	3,062	3,017	2,967	2,912	32,250	47,312
	396	438	483	533	588	29,000	31,438
Sustainable Development Technology Canada—							
Remaining payments	7	5	3				15
Imputed interest	1	1					2
	6	4	3				13
	8,977	9,675	10,427	11,237	12,113	306,009	358,438
Total	269,008	264,253	222,824	216,320	257,132	2,954,872	4,184,409
Summary—							
Remaining payments	518,049	495,643	439,700	419,287	442,704	4,640,487	6,955,870
Imputed interest	249,041	231,390	216,876	202,967	185,572	1,685,615	2,771,461
Net obligation	269,008	264,253	222,824	216,320	257,132	2,954,872	4,184,409

PENSION AND OTHER LIABILITIES

Pension and other liabilities include general liabilities established under the authority of section 64 of the *Financial Administration Act*, as well as specified purpose accounts opened under the authority of section 21 of the *Financial Administration Act* or of other specific legislation. Specified purpose accounts are an accounting classification used to record transactions and expenditures in respect of money payable out of the Consolidated Revenue Fund under statutory authorities, pursuant to legislation, trusts, treaties, undertakings or contracts. Legislation relating to some of these accounts permits investments to be made and, in certain cases, the balances of the accounts earn interest.

Public Sector Pensions

The Government sponsors defined benefit pension plans covering substantially all its employees, principally members of the Public Service, the Canadian Forces, including the Reserve Force and the Royal Canadian Mounted Police. It also has obligations for several other pension plans; the two most significant ones being for Members of Parliament and federally appointed judges.

The liability for public sector pensions represents the Government's obligations for the major pension plans it sponsors. It is recorded through superannuation accounts, which are generally established pursuant to legislation, and through adjustment allowance accounts. The allowance accounts are used to record: the accumulated amortization of any shortfall or excess between the liability for public sector pensions determined on an actuarial basis for accounting purposes and the balances of the superannuation accounts, the accumulated differential between interest credited to the superannuation accounts and interest based on the actuarial obligations, and any other accounting adjustment required under the Government accounting policies.

The legislation requires that all pension obligations arising from these plans be met. Prior to April 1, 2000, separate market invested funds were not maintained. Since April 1, 2000, the net amount of contributions less benefits and payments related to the Public Service, Canadian Forces and Royal Canadian Mounted Police pension plans, and since March 1, 2007 for the Reserve Force Pension Plan, are transferred to the Public Sector Pension Investment Board (PSP Investments) for investment in capital markets. The goal of PSP Investments is to achieve maximum rates of return on investments without undue risk, while respecting the requirements and financial obligations of each of the public sector pension plans. PSP Investments reports the results of the investments in an annual report tabled in Parliament.

Additional information on the above mentioned plans can be found in the annual reports of the administration of the plans that are tabled in Parliament.

i. Pension plans

Public Service Pension Plan, Canadian Forces Pension Plan including the Reserve Force Pension Plan and Royal Canadian Mounted Police Pension Plan

Under the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*, basic pensions for the major employees' plans are generally based on the best five consecutive years' average earnings and accrue at 2 percent of these average earnings per year of service, to a maximum of 70 percent of final average earnings. Basic pension benefits are coordinated with benefits under the Canada/Quebec Pension Plans. Pension benefits are indexed annually on January 1 to the cost of living.

During the year, there were no amendments made to the pension plans that resulted in one-time estimated past service costs.

In 2008, amendments made to the Public Service Pension Plan resulted in a one-time estimated past service cost of \$9 million.

In 2008-2009, plan members' contributions were 4.9 percent (4.6 percent in 2008) for the first nine months and 5.2 percent (4.9 percent in 2008) for the last three months on salary up to the Yearly Maximum Pensionable Earnings (YMPE) for Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) purposes and 8.4 percent (8.1 percent in 2008) for the first nine months and 8.4 percent (8.4 percent in 2008) for the last three months on salary above the YMPE.

Employer contributions are made monthly to provide for the cost (net of employee contributions) of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. For fiscal year 2008-2009, the employer contribution rates averaged about 2.0, 2.8 and 2.2 (2.1, 3.0 and 2.4 respectively in 2008) times the current year's employee contribution for the plans under the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*, respectively.

Since April 1, 2000, new contributions made to these pension plans by both plan members and by the Government as the employer are credited to Pension Funds accounts. The net amount of these contributions less benefits and payments related to post March 2000 service is invested in capital markets by PSP Investments.

The superannuation accounts, which continue to record the transactions that pertain to pre-April 1, 2000 service, are credited with interest at rates that are based on the Government of Canada long-term bond rate. The average interest rate credited to the accounts was about 7.0 percent in 2009

and 7.3 percent in 2008. The Pension Fund accounts, which record the transactions that pertain to service since April 1, 2000, are only flow through accounts used to transfer funds to PSP Investments, and as such they do not earn interest. The balance in these accounts at year-end corresponds to money that was in transit or pending transfer to PSP Investments.

To reflect the *Income Tax Act* restrictions on the benefits payable from registered pension plans, pension legislation contains a number of provisions to allow various federal service superannuation plans to adapt to the tax restrictions. These include Retirement Compensation Arrangements Accounts established under the *Special Retirement Arrangements Act* (SRAA), to record transactions for those pension benefits above the limits, or not permitted under the *Income Tax Act*.

Members of Parliament retiring allowances

Members of Parliament are eligible at age 55 to receive a basic allowance upon termination of membership and after having contributed to the plan for at least six years. The basic allowance is based on the best five years average sessional indemnity and accrues at a rate of 3 percent of those average indemnities for both Members of the House of Commons and for Senators. Basic allowances are indexed annually on January 1 to the cost of living once recipients reach age 60.

Members' contributions for these benefits are generally 7 percent for Members of the House of Commons and for Senators. The Government contributions are made monthly to provide for the cost (net of Members' contributions) of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. The Government contributions expressed as a multiple of Members' contributions, are on average as follows:

	2009	2008
Members of Parliament—		
House of Commons—		
Retiring allowances account	3.7	3.5
Compensation arrangements account	7.4	6.9
The Senate—		
Retiring allowances account	3.5	3.4
Compensation arrangements account	4.8	4.8

Contributions are credited to the appropriate pension accounts. The accounts earn interest at a rate of 2.5 percent per quarter.

Pension plan for federally appointed judges

This plan provides fully indexed annuities to judges and to all eligible survivors providing they meet minimum age and service requirements. Unlike other pension plans, the judges' plan does not have an explicit accrual rate for benefits. Instead, the full benefit amount is generally payable when the member has completed 15 years of pensionable service and the sum of the member's age and years of service totals 80.

Judges appointed to the bench before February 17, 1975 make required contributions of 1.5 percent of salary. All other judges contribute 7 percent of salary. Legislation does not require a specific pension account to be maintained to record the transactions pertaining to this plan. Therefore, except for the portion recorded in the Supplementary Retirement Benefit Account, the liability pertaining to this plan is recorded mostly through an allowance account. During the year, benefits paid are recorded as expenditures against the statutory payment authority. The expense is adjusted at year-end through an allowance account, to bring the current year expense from an expenditure to an accrual accounting basis, similar to that of the other pension plans. During the year, the benefit payments charged to the expenditure authority amounted to \$96 million (\$91 million in 2008). At March 31, 2009, the portion of the pension liability recorded through an allowance account for the judges pension plan amounted to \$1,687 million (\$1,572 million in 2008).

ii. Actuarial valuations

As required under the *Public Pensions Reporting Act*, actuarial valuations are performed triennially for funding purposes on the five major pension plans using the projected benefit method pro-rated on services.

The most recent review date for the actuarial valuation of each pension plan is as follows:

- Public Service—March 31, 2005;
- Canadian Forces—March 31, 2005;
- Royal Canadian Mounted Police—March 31, 2008;
- Members of Parliament—March 31, 2007;
- Federally appointed judges—March 31, 2007.

Actuarial valuations for the Retirement Compensation Arrangements (RCA) related to the Public Service, Canadian Forces, Royal Canadian Mounted Police and Members of Parliament pension plans were done as part of the valuation of the related plan. Actuarial valuations as at March 31, 2008, are currently in progress for the Public Service and Canadian Forces pension plans.

In accordance with the legislation governing the major pension plans, the President of the Treasury Board has the authority to direct that any actuarial deficiency identified be credited to the appropriate account or fund in equal instalments over a period not exceeding fifteen years commencing in the year in which the actuarial report is laid before Parliament. During the year, credit adjustments of \$22 million, \$9.5 million, and \$0.6 million (\$22 million, \$9.5 million, and nil in 2008) were made to the Canadian Forces Pension Fund, the Retirement Compensation Arrangements Account No. 2 and the Members of Parliament Retirement Compensation Arrangements Account respectively as a result of their last actuarial valuation.

A comparable provision gives authority to deal with excesses in the superannuation accounts by debiting the appropriate account over a period of up to fifteen years. Any future surpluses identified in the Pension Funds may be dealt with by a reduction of Government and/or plan member contributions, or by withdrawing amounts from the Fund. As a result of the last actuarial valuations, no debit adjustment was made during the year (nil in 2008).

Table 6.18 presents a summary of the balances and transactions for the liability for public sector pensions. Receipts and other credits for the pension accounts consist of contributions from plan members, related contributions from the Government and participating Public Service corporations, transfers from other pension funds, other contributions related to actuarial liability adjustments, refunds of refundable tax and interest. Payments and other charges for the pension accounts consist of annuity payments for pensions, minimum benefits, cash termination allowances (lump sum payments to employees suffering a disability), refunds of contributions, pension division payments, transfer value payments, transfers to other plans, remittances of refundable tax, payment of administrative expenses, debits resulting from triennial actuarial reviews, and transfers to PSP Investments. Adjustments to the allowance account result from annual actuarial valuations performed for accounting purposes, between the interest based on the actuarial obligations and interest credited to the pension accounts, and from any other accounting adjustment required under the Government accounting policies.

TABLE 6.18
PUBLIC SECTOR PENSIONS

	April 1/2008	Receipts and other credits	Payments and other charges	March 31/2009
	\$	\$	\$	\$
Public Service Superannuation Account,				
Table 6.20	91,278,938,950	6,348,117,537	4,572,260,036	93,054,796,451
Allowance for pension adjustments	(10,254,000,000)	256,000,000	602,000,000	(10,600,000,000)
	81,024,938,950	6,604,117,537	5,174,260,036	82,454,796,451
Public Service Pension Fund Account,				
Table 6.21	133,384,975	3,726,070,144	3,679,836,453	179,618,666
Allowance for pension adjustments	194,000,000	217,000,000	59,000,000	352,000,000
	327,384,975	3,943,070,144	3,738,836,453	531,618,666
Canadian Forces Superannuation Account,				
Table 6.22	44,152,653,600	3,047,496,716	2,318,580,364	44,881,569,952
Allowance for pension adjustments	(4,873,000,000)	95,000,000	330,000,000	(5,108,000,000)
	39,279,653,600	3,142,496,716	2,648,580,364	39,773,569,952
Canadian Forces Pension Fund Account,				
Table 6.23	71,693,331	1,014,246,797	1,026,647,656	59,292,472
Allowance for pension adjustments	341,000,000	14,000,000	78,000,000	277,000,000
	412,693,331	1,028,246,797	1,104,647,656	336,292,472
Reserve Force Pension Fund Account,				
Table 6.24	9,219,140	88,091,851	91,233,361	6,077,630
Allowance for pension adjustments	179,000,000	26,000,000	6,000,000	199,000,000
	188,219,140	114,091,851	97,233,361	205,077,630
Royal Canadian Mounted Police Superannuation Account,				
Table 6.25	11,989,179,669	829,142,473	511,729,500	12,306,592,642
Allowance for pension adjustments	(1,291,000,000)	11,000,000	92,000,000	(1,372,000,000)
	10,698,179,669	840,142,473	603,729,500	10,934,592,642
Royal Canadian Mounted Police Pension Fund Account,				
Table 6.26	11,186,955	358,975,964	358,464,081	11,698,838
Allowance for pension adjustments	38,000,000		25,000,000	13,000,000
	49,186,955	358,975,964	383,464,081	24,698,838
Members of Parliament Retiring Allowances Account,				
Table 6.27	523,098,300	61,526,970	21,963,895	562,661,375
Allowance for pension adjustments	(141,000,000)		28,000,000	(169,000,000)
	382,098,300	61,526,970	49,963,895	393,661,375
Members of Parliament Retirement Compensation				
Arrangements Account, Table 6.28	165,999,787	38,899,598	23,670,415	181,228,970
Allowance for pension adjustments	151,000,000	15,000,000	11,000,000	155,000,000
	316,999,787	53,899,598	34,670,415	336,228,970
Retirement Compensation Arrangements (RCA) Account,				
Table 6.29	1,669,433,811	274,046,466	189,171,726	1,754,308,551
Allowance for pension adjustments	1,310,000,000	102,000,000	85,000,000	1,327,000,000
	2,979,433,811	376,046,466	274,171,726	3,081,308,551
Supplementary Retirement Benefits Account (Judges),				
Table 6.30	139,583,572	9,753,947		149,337,519
Allowance for pension adjustments	1,572,000,000	115,000,000		1,687,000,000
	1,711,583,572	124,753,947		1,836,337,519
Supplementary Retirement Benefits Account (Others),				
Table 6.30	492,126	47,657	20,236	519,547
Total	137,370,864,216	16,647,416,120	14,109,577,723	139,908,702,613
SUMMARY—				
Superannuation accounts	150,144,864,216	15,796,416,120	12,793,577,723	153,147,702,613
Allowance for pension adjustments	(12,774,000,000)	851,000,000	1,316,000,000	(13,239,000,000)
Total	137,370,864,216	16,647,416,120	14,109,577,723	139,908,702,613

Table 6.19 presents a summary of transactions in public sector pensions that resulted in charges to expenses. Interest is based on the actuarial obligations under the various plans. The pension interest expenses represent the interest credited to the superannuation accounts in accordance with the pension legislation, shown net of a provision of \$1,503 million (\$1,144 million in 2008) and of \$2,413 million (\$2,034 million in 2008) in expected return on pension plan assets.

TABLE 6.19

SUMMARY OF TRANSACTIONS IN PUBLIC SECTOR PENSIONS THAT RESULTED IN CHARGES TO EXPENSES

(in millions of dollars)

	2008-2009											
	Government contri- butions	Statu- tory pay- ments	Current service cost adjustments	Net current service costs	Funding of actuarial liability adjustment	Pension Plan amendment costs	Amorti- zation of estimation adjustments	Net pension expenses	Net pension interest expenses	Total	2007-2008	
Public Service Superannuation												
Account ⁽¹⁾	29		(65)	(36)			256	220	5,747	5,967	5,957	
Public Service Pension Fund												
Account	2,222		217	2,439			(52)	2,387	(9)	2,378	1,984	
Canadian Forces Superannuation												
Account	3		(7)	(4)			95	91	2,716	2,807	2,868	
Canadian Forces Pension Fund												
Account	731		(51)	680	22		(5)	697	15	712	776	
Reserve Force Pension Fund												
Account	64		17	81			(6)	75	9	84	102	
Defence Services Pension												
Continuation Act		7		7				7		7	7	
Royal Canadian Mounted Police												
Superannuation Account	1		(2)	(1)			11	10	737	747	744	
Royal Canadian Mounted												
Police Pension Fund												
Account	245		(19)	226			(3)	223	(3)	220	227	
Royal Canadian Mounted												
Police Continuation												
Act		19		19				19		19	20	
Members of Parliament Retiring												
Allowances Account	6			6			(1)	5	27	32	36	
Members of Parliament Retirement												
Compensation Arrangements												
Account	18		(1)	17	1		(3)	15	11	26	34	
Retirement Compensation Arrange-												
ments (RCA) Account	116		(30)	86	9		(12)	83	102	185	177	
Supplementary Retirement Benefits												
Account	3			3				3		3	3	
Judges Act		96	4	100			35	135	81	216	189	
Other (diplomatic services,												
lieutenant governors, etc.)		2		2				2		2	2	
Subtotal	3,438	124	63	3,625	32		315	3,972	9,433	13,405	13,126	
Less: costs already recorded in the												
allowance for pension												
adjustments of previous												
years					(32)			(32)		(32)	(31)	
Less: contributions from the												
Judges plan recorded to												
revenues		(13)		(13)				(13)		(13)	(12)	
Total	3,438	111	63	3,612			315	3,927	9,433	13,360	13,083	

⁽¹⁾ Includes payments under *Supplementary Retirement Benefits Act* and various acts.

Public Service Superannuation Account

This account, established by the *Public Service Superannuation Act*, is used to record all transactions (contributions, benefit payments, transfers and interest credits) in respect of service accrued by Public Service members up to March 31, 2000.

TABLE 6.20
PUBLIC SERVICE SUPERANNUATION ACCOUNT

	2008-2009	2007-2008
	\$	\$
Opening balance	91,278,938,950	89,277,977,242
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	7,988,761	8,954,994
Retired employees	27,729,494	29,375,459
Public Service corporations		
employees	447,930	672,733
Employer contributions—		
Government	28,519,554	30,290,329
Public Service corporations	336,904	474,820
Transfers from other pension funds	(102)	1,736,497
Interest	6,283,094,996	6,376,281,714
	6,348,117,537	6,447,786,546
	97,627,056,487	95,725,763,788
PAYMENTS AND OTHER CHARGES—		
Annuities	4,360,981,692	4,184,464,826
Minimum benefits	12,949,137	13,039,650
Pension division payments	30,758,759	32,786,630
Pension transfer value		
payments	44,154,692	56,836,072
Returns of contributions—		
Government employees	114,972	184,245
Public Service corporation		
employees	(3,346)	45,161
Transfers to other pension funds	35,705,788	89,574,514
Administrative expenses	87,598,342	69,893,740
Actuarial liability		
adjustment		
	4,572,260,036	4,446,824,838
Closing balance	93,054,796,451	91,278,938,950

Public Service Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after April 1, 2000 under the *Public Service Superannuation Act*. The contributions, net of benefits and other payments, are transferred to the Public Service Pension Investment Board (PSP Investments) to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSP Investments.

TABLE 6.21
PUBLIC SERVICE PENSION FUND ACCOUNT

	2008-2009	2007-2008
	\$	\$
Opening balance	133,384,975	139,893,664
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	1,121,981,293	991,171,937
Retired employees	21,699,670	18,895,096
Public Service corporations		
employees	107,011,659	91,962,742
Employer contributions—		
Government	2,222,087,153	2,123,699,672
Public Service corporations	202,916,158	187,998,219
Actuarial liability		
adjustment		
Transfers from other pension funds	50,374,211	45,440,671
	3,726,070,144	3,459,168,337
PAYMENTS AND OTHER CHARGES—		
Annuities	333,397,692	238,069,481
Minimum benefits	5,195,074	5,038,314
Pension division payments	8,763,669	6,982,751
Pension transfer value		
payments	89,767,656	85,456,182
Returns of contributions—		
Government employees	7,171,135	6,606,191
Public Service corporation		
employees	2,580,753	2,024,351
Transfers to other pension funds	26,863,211	44,822,166
Administrative expenses	27,921,033	19,143,222
	501,660,223	408,142,658
Receipts and other credits		
less payments and other		
charges	3,224,409,921	3,051,025,679
Transfers to Pension Investment		
Board	3,178,176,230	3,057,534,368
Closing balance	179,618,666	133,384,975

Canadian Forces Superannuation Account

This account, established by the *Canadian Forces Superannuation Act*, is used to record all transactions (contributions, benefit payments, transfers and interest credits) in respect of service accrued by Canadian Forces members up to March 31, 2000.

TABLE 6.22**CANADIAN FORCES SUPERANNUATION ACCOUNT**

	2008-2009	2007-2008
	\$	\$
Opening balance	44,152,653,600	43,287,165,776
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel	3,366,759	3,624,146
Contributions by the Government	3,367,275	1,730,625
Interest	3,038,308,401	3,087,517,087
Other	2,454,281	2,504,565
	3,047,496,716	3,095,376,423
	47,200,150,316	46,382,542,199
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments	2,267,599,233	2,173,342,039
Pension division payments	32,607,204	39,527,451
Cash termination allowances and returns of contributions	630,835	1,198,042
Transfers to Public Service Superannuation Account	387,917	365,695
Administrative expenses	12,313,919	10,090,649
Pension transfer value payments	5,041,256	5,364,723
Actuarial liability adjustment		
	2,318,580,364	2,229,888,599
Closing balance	44,881,569,952	44,152,653,600

Canadian Forces Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after April 1, 2000 under Part 1 of the *Canadian Forces Superannuation Act*. The contributions, net of benefits and other payments, are transferred to the Public Sector Pension Investment Board (PSP Investments) to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSP Investments.

TABLE 6.23**CANADIAN FORCES PENSION FUND ACCOUNT**

	2008-2009	2007-2008
	\$	\$
Opening balance	71,693,331	63,594,113
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel	261,156,683	237,099,827
Contributions by the Government	731,164,328	709,395,690
Transfers from other pension funds	225,786	97,920
Actuarial liability adjustment	21,700,000	21,700,000
	1,014,246,797	968,293,437
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments	120,429,208	87,518,118
Pension division payments	10,186,698	8,744,080
Cash termination allowances and returns of contributions	11,259,192	10,031,747
Transfers to Public Service Superannuation Account	330,746	251,890
Administrative expenses	3,040,095	2,037,535
Pension transfer value payments	28,243,382	9,883,021
	173,489,321	118,466,391
Receipts and other credits less payments and other charges	840,757,476	849,827,046
Transfers to Pension Investment Board	853,158,335	841,727,828
Closing balance	59,292,472	71,693,331

Reserve Force Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after March 1, 2007 in accordance with Part 1.1 of the *Canadian Forces Superannuation Act*. The contributions, net of benefits and other payments, are transferred to the Public Sector Pension Investment Board (PSP Investments) to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSP Investments.

TABLE 6.24**RESERVE FORCE PENSION FUND ACCOUNT**

	2008-2009	2007-2008
	\$	\$
Opening balance	9,219,140	3,276,291
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel	23,748,780	16,549,889
Contributions by the Government	64,343,071	49,707,034
	88,091,851	66,256,923
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments	229,204	20,767
Cash termination allowances and returns of contributions	44,634	3,524
Administrative expenses	4,506,236	4,567,078
Pension transfer value payments	940,668	
	5,720,742	4,591,369
Receipts and other credits less payments and other charges	82,371,109	61,665,554
Transfers to Pension Investment Board	85,512,619	55,722,705
Closing balance	6,077,630	9,219,140

Certain comparative figures have been reclassified to conform to the current year's presentation

Royal Canadian Mounted Police Superannuation Account

This account, established by the *Royal Canadian Mounted Police Superannuation Act* is used to record all transactions (contributions, benefit payments, transfers and interest credits) in respect of service accrued by Royal Canadian Mounted Police members up to March 31, 2000.

TABLE 6.25**ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT**

	2008-2009	2007-2008
	\$	\$
Opening balance	11,989,179,669	11,640,608,898
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	922,134	1,181,241
Contributions by the Government	889,328	1,092,284
Transfers from other pension funds		25,237
Interest	827,331,011	833,400,029
	829,142,473	835,698,791
	12,818,322,142	12,476,307,689
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments	489,924,289	461,615,671
Pension division payments	10,611,187	14,711,255
Returns of contributions	116	1,621
Cash termination allowance and gratuities		58,933
Commuted value payments	3,053,328	2,948,174
Transfers to other pension funds	99,649	196,717
Interest on returns of contributions		1,419
Administrative expenses	8,040,931	7,594,230
Actuarial liability adjustment		
	511,729,500	487,128,020
Closing balance	12,306,592,642	11,989,179,669

Royal Canadian Mounted Police Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after April 1, 2000 under the *Royal Canadian Mounted Police Superannuation Act*. The contributions, net of benefits and other payments, are transferred to the Public Service Pension Investment Board (PSP Investments) to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSP Investments.

TABLE 6.26

ROYAL CANADIAN MOUNTED POLICE PENSION FUND ACCOUNT

	2008-2009	2007-2008
	\$	\$
Opening balance	11,186,955	11,140,358
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	109,897,405	93,643,110
Contributions by the Government	245,189,558	221,154,465
Transfers from other pension funds	3,889,001	1,194,760
	358,975,964	315,992,335
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments	34,899,605	26,400,435
Minimum benefits		
Pension division payments	2,399,360	2,395,629
Returns of contributions	150,643	86,513
Cash termination allowance and gratuities		734
Commutated value payments	4,106,913	3,170,600
Transfers to other pension funds	358,422	314,011
Interest on returns of contributions	15,413	20,577
Administrative expenses	2,261,585	1,901,917
	44,191,941	34,290,416
Receipts and other credits less payments and other charges	314,784,023	281,701,919
Transfers to Pension Investment Board	314,272,140	281,655,322
Closing balance	11,698,838	11,186,955

Members of Parliament Retiring Allowances Account

This account was established by the *Members of Parliament Retiring Allowances Act*, to provide pension benefits to eligible Members of Parliament who contributed to the plan. "Member" means a Member of the Senate or the House of Commons. Benefits are also available to eligible surviving spouses and/or eligible dependent children of Members who served on or after a certain date and contributed under the Act.

TABLE 6.27

MEMBERS OF PARLIAMENT RETIRING ALLOWANCES ACCOUNT

	2008-2009	2007-2008
	\$	\$
Opening balance	523,098,300	486,657,601
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	1,654,696	1,604,755
Arrears of principal, interest and mortality insurance	35,485	30,740
Government contributions—		
Current	6,065,645	5,592,419
Interest	53,771,144	50,003,648
	61,526,970	57,231,562
	584,625,270	543,889,163
PAYMENTS AND OTHER CHARGES—		
Annual allowances	21,404,062	20,530,863
Withdrawal allowances	356,330	6,934
Interest on withdrawals	10,483	
Pension division payments	193,020	253,066
Transfers to other pension funds		
	21,963,895	20,790,863
Closing balance	562,661,375	523,098,300

Members of Parliament Retirement Compensation Arrangements Account

This account was established by the *Members of Parliament Retiring Allowances Act*, to provide for benefits in respect of pension credits accrued by Members of Parliament which are not payable out of the Members of Parliament Retiring Allowances Account. Benefits are also available to eligible surviving spouses and/or eligible dependent children of Members.

TABLE 6.28

MEMBERS OF PARLIAMENT RETIREMENT COMPENSATION ARRANGEMENTS ACCOUNT

	2008-2009	2007-2008
	\$	\$
Opening balance	165,999,787	155,082,974
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	2,611,407	2,537,360
Arrears of principal, interest and mortality insurance	32,820	42,014
Government contributions—		
Current	17,921,071	16,480,107
Interest	17,734,300	16,501,512
Actuarial liability adjustment	600,000	
	38,899,598	35,560,993
	204,899,385	190,643,967
PAYMENTS AND OTHER CHARGES—		
Annual allowances	7,431,275	6,281,662
Refundable tax remitted to Canada Revenue Agency	15,438,016	18,318,531
Withdrawals	584,741	9,730
Interest on withdrawals	19,867	
Pension division payments	196,516	34,257
	23,670,415	24,644,180
Closing balance	181,228,970	165,999,787

Retirement Compensation Arrangements (RCA) Account

The RCA was established by the *Special Retirement Arrangements Act* (SRAA) to provide pension benefits for federal employees under retirement compensation arrangements.

The RCA No.1 pays those pension benefits above the amount that may, in accordance with the *Income Tax Act* restrictions on registered pension plans, be paid under the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*. The RCA No.1 was created effective December 15, 1994.

The RCA No.2 pays benefits to Public Service employees who were between age 50 and 54 and declared surplus as part of a 3 year Government downsizing initiative which ended on March 31, 1998. It pays the difference between an unreduced pension and the reduced pension for early retirement payable from the Public Service Superannuation Account. The RCA No.2 was created April 1, 1995 and is funded entirely by the Government.

TABLE 6.29

RETIREMENT COMPENSATION ARRANGEMENTS (RCA) ACCOUNT

	RCA No.1						RCA No.2			
	Public Service		Canadian Forces		Royal Canadian Mounted Police		Public Service		Total	
	2008-2009	2007-2008	2008-2009	2007-2008	2008-2009	2007-2008	2008-2009	2007-2008	2008-2009	2007-2008
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance	643,763,221	595,383,842	183,020,932	149,350,091	23,716,847	22,258,159	818,932,811	825,841,342	1,669,433,811	1,592,833,434
RECEIPTS AND OTHER CREDITS—										
Contributions—										
Government										
employees	7,853,922	7,616,306	2,390,119	2,348,965	366,398	190,603			10,610,439	10,155,874
Retired employees	215,688	239,725							215,688	239,725
Public Service										
corporation										
employees	1,521,120	1,272,032							1,521,120	1,272,032
Employer										
contributions—										
Government	57,847,179	54,274,959	54,764,286	48,807,450	2,914,776	1,305,758			115,526,241	104,388,167
Public Service										
corporations	10,573,680	9,111,188							10,573,680	9,111,188
Transfers from other										
pension funds	5,242	1,987							5,242	1,987
Refundable tax							7,714,836	6,081,532	7,714,836	6,081,532
Interest	47,060,117	45,147,438	14,246,848	12,035,761	1,747,333	1,656,181	55,324,922	57,902,763	118,379,220	116,742,143
Actuarial liability										
adjustment							9,500,000	9,500,000	9,500,000	9,500,000
	125,076,948	117,663,635	71,401,253	63,192,176	5,028,507	3,152,542	72,539,758	73,484,295	274,046,466	257,492,648
	768,840,169	713,047,477	254,422,185	212,542,267	28,745,354	25,410,701	891,472,569	899,325,637	1,943,480,277	1,850,326,082
PAYMENTS AND OTHER CHARGES—										
Annuities	11,311,168	9,147,587	1,619,696	1,273,889	403,234	310,811	81,228,801	80,392,826	94,562,899	91,125,113
Minimum benefits	149,858								149,858	
Pension division	800,968	771,428		148,146	6,030				806,998	919,574
Transfer value										
and interest	489,657	514,772	217,604	216,754					707,261	731,526
Returns of										
contributions—										
Government										
employees	27,674	6,172	12,300	37,882					39,974	44,054
Public Service										
corporation										
employees	1,318	6,519							1,318	6,519
Transfers	1,772,445	5,382,797			4,511	766			1,776,956	5,383,563
Refundable tax	52,993,610	53,454,981	35,821,650	27,844,664	2,311,202	1,382,277			91,126,462	82,681,922
	67,546,698	69,284,256	37,671,250	29,521,335	2,724,977	1,693,854	81,228,801	80,392,826	189,171,726	180,892,271
Closing balance	701,293,471	643,763,221	216,750,935	183,020,932	26,020,377	23,716,847	810,243,768	818,932,811	1,754,308,551	1,669,433,811

Supplementary Retirement Benefits Account

This account was established by the *Supplementary Retirement Benefits Act*, to provide for pension benefit increases resulting from changes in the Consumer Price Index.

The account continues to provide for increased pension benefits resulting from indexation for pensions of federally appointed judges, and recipients of pensions under various Continuation Acts and other Acts.

TABLE 6.30
SUPPLEMENTARY RETIREMENT BENEFITS ACCOUNT

	Judges		Others ⁽¹⁾		Total	
	2008-2009	2007-2008	2008-2009	2007-2008	2008-2009	2007-2008
	\$	\$	\$	\$	\$	\$
Opening balance	139,583,572	128,794,082	492,126	454,232	140,075,698	129,248,314
RECEIPTS AND OTHER CREDITS—						
Employee contributions—						
Government	2,794,108	2,688,238	16,578	(3,882)	2,810,686	2,684,356
Matching contributions—						
Government	2,794,108	2,688,238	16,411	42,019	2,810,519	2,730,257
Interest	4,165,731	5,413,014	14,668	18,858	4,180,399	5,431,872
	9,753,947	10,789,490	47,657	56,995	9,801,604	10,846,485
	149,337,519	139,583,572	539,783	511,227	149,877,302	140,094,799
PAYMENTS AND OTHER CHARGES—						
Annuities			20,236	66,055	20,236	66,055
Returns of contributions				(46,954)		(46,954)
			20,236	19,101	20,236	19,101
Closing balance	149,337,519	139,583,572	519,547	492,126	149,857,066	140,075,698

Certain comparative figures have been reclassified to conform to the current year's presentation.

(1) Includes lieutenant governors and non-career diplomats.

Allowance for Pension Adjustments

This account records the accounting adjustments resulting from annual actuarial valuations.

Estimation adjustments of \$315 million in net losses (\$269 million in net losses in 2008) due to experience gains and losses and changes in actuarial assumptions were amortized to this account and increased pension costs for the year.

An amount of \$32 million (\$31 million in 2008) was recorded in this account during the year to offset pension costs charged to expenses in previous years but recorded in the accounts in the year.

An amount of \$63 million was credited (\$165 million debited in 2008) to this account and increased (decreased in 2008) pension costs to adjust for the difference between the Government contributions and the net cost of current services.

No amount (\$9 million in 2008) was recorded in this account to increase pension costs to adjust for the cost of past service related to amendments that were made to the pension plans during the year.

An amount of \$1,503 million was credited to this account (\$1,144 million in 2008) to adjust for the difference between interest based on the actuarial obligations and interest credited to the superannuation accounts and an amount of \$2,413 million (\$2,034 million in 2008) was recorded in this account to record the expected return on the pension plan assets.

As well, a consolidation adjustment of \$99 million (\$95 million in 2008) was credited to this account and debited against personal tax revenues to eliminate the effect of internal transactions resulting from tax amounts debited to the RCA accounts that were previously recorded as tax revenues.

The unamortized estimation adjustment of \$12,590 million in net losses (\$1,738 million in 2008) will be amortized to this account and will affect expenses in future years.

As a result of annual actuarial valuations for accounting purposes, the net liability for public sector pensions was found to be \$648 million (\$11,037 million in 2008) lower than the balance of the superannuation accounts, plus the market related value of the assets invested in PSP Investments through the Pension Funds, and the contributions receivable from employees for past service. This amount is made up of:

	Excess (shortfall) (in millions of dollars)	
	2009	2008
Public Service Pension Plan—		
Public Service Superannuation		
Account	6,453	7,689
Public Service Pension Fund	(5,892)	837
Retirement Compensation Arrangements....	(1,337)	(1,179)
	(776)	7,347
Canadian Forces Pension Plan—		
Canadian Forces Superannuation		
Account	4,639	4,498
Canadian Forces Pension Fund	(1,271)	(143)
Reserve Force Pension Fund	(154)	(69)
Retirement Compensation Arrangements....	(81)	(82)
	3,133	4,204
Royal Canadian Mounted Police		
Pension Plan—		
Royal Canadian Mounted Police		
Superannuation Account	845	1,286
Royal Canadian Mounted		
Police Pension Fund	(580)	59
Retirement Compensation Arrangements....	(10)	1
	255	1,346
Members of Parliament Pension Plan—		
Members of Parliament Retiring Allowances	158	137
Retirement Compensation Arrangements....	(159)	(151)
	(1)	(14)
Pension plan for federally appointed		
judges.....	(1,963)	(1,846)
Total	648	11,037

Other employee and veteran future benefits

The Government sponsors a variety of other future benefit plans from which employees and former employees (including military or Royal Canadian Mounted Police members), can benefit, during or after employment or upon retirement. Some are considered retirement benefits, whereby benefits are expected to be provided after retirement to employees and their beneficiaries or dependants. Others are considered post-employment benefits, whereby benefits are expected to be paid after employment but before retirement. Benefits for veterans are paid to war veterans, as well as to Canadian Forces retired veterans and Canadian Forces still-serving members. Benefits for members of the Royal Canadian Mounted Police are paid to both current and former members. These are primarily

post-employment benefits, but some benefits are also paid during employment to still-serving members. They include disability and associated benefits paid to veterans or, Royal Canadian Mounted Police members, or to their beneficiaries and dependants.

The other major future benefits include the Public Service Health Care Plan and the Pensioners' Dental Services Plan available to retired employees and retired military and Royal Canadian Mounted Police members and post-employment benefits such as workers' compensation benefits and severance benefits that accumulate. Table 6.31 presents the balance of these liabilities at year-end.

TABLE 6.31
OTHER EMPLOYEE AND VETERAN FUTURE BENEFITS

	April 1/2008	Receipts and other credits	Payments and other charges	March 31/2009
	\$	\$	\$	\$
Veterans' disability and other future benefits.....	29,235,000,000	3,260,000,000	2,893,000,000	29,602,000,000
Royal Canadian Mounted Police disability and other future benefits.....	1,522,000,000	382,000,000	79,000,000	1,825,000,000
Public Service Health Care Plan.....	9,936,000,000	1,675,000,000	352,000,000	11,259,000,000
Pensioners' Dental Services Plan.....	1,881,000,000	232,000,000	63,000,000	2,050,000,000
Severance and other benefits.....	4,690,000,000	658,000,000	472,000,000	4,876,000,000
Workers' compensation.....	637,000,000	166,000,000	104,000,000	699,000,000
Total.....	47,901,000,000	6,373,000,000	3,963,000,000	50,311,000,000

All of these plans are unfunded. The Public Service Health Care Plan and the Pensioners' Dental Services Plan are contributory plans. Contributions by retired plan members are made to the plans only in the year the benefits are payable to retirees. Therefore the Government's liability and costs are shown net

of members' contributions. The accrued benefit obligation related to these plans is determined actuarially for accounting purposes. As at March 31, the Government's recorded liability includes the following components:

(in millions of dollars)

	2009		2008	
	Accrued benefit obligation	Unamortized estimation adjustments	Future benefit liability	Future benefit liability
Veterans' disability and other future benefits.....	44,300	(14,698)	29,602	29,235
Royal Canadian Mounted Police disability and other future benefits.....	3,966	(2,141)	1,825	1,522
Public Service Health Care Plan.....	21,176	(9,917)	11,259	9,936
Pensioners' Dental Services Plan.....	3,327	(1,277)	2,050	1,881
Severance and other benefits.....	6,382	(1,506)	4,876	4,690
Workers' compensation.....	796	(97)	699	637
Total.....	79,947	(29,636)	50,311	47,901

The cost of these benefits can accrue either during the service life of employees or upon occurrence of an event giving rise to the liability under the terms of the plans. An interest component is charged to interest on the public debt based on the average accrued benefit obligation.

During the year, there were no amendments made to other employee and veteran future benefit plans that resulted in one-time past service costs.

In 2008, the extension of housekeeping and grounds maintenance assistance to certain eligible survivors of War Veterans

and the opening of five new Operational Stress Injury Clinics across Canada to help military personnel, Royal Canadian Mounted Police members, and their families deal with stress related injuries resulted in a one-time estimated past service cost of \$395 million for the veterans' future benefits and \$11 million for the Royal Canadian Mounted Police future benefits.

During the year, the expense relating to these benefits was as follows:

(in millions of dollars)

	2009					2008
	Benefits earned	Plan amendment costs	Amortization of estimation adjustments	Net benefit expense	Interest cost	Total
Veterans' disability and other future benefits	393		1,252	1,645	1,615	3,260
Royal Canadian Mounted Police disability and other future benefits	145		117	262	120	382
Public Service Health Care Plan	505		560	1,065	610	1,675
Pensioners' Dental Services Plan	77		54	131	101	232
Severance and other benefits ⁽¹⁾	381		65	446	212	658
Workers' compensation	129		8	137	29	166
Total	1,630		2,056	3,686	2,687	6,373

⁽¹⁾ Total expense includes a one-time adjustment of \$179 million related to the Reserve Force Retirement Gratuity Program that was enhanced in 2007 and that was recorded in 2008 for the first time.

Canada Pension Plan

The Canada Pension Plan (the Plan) is a compulsory and contributory social insurance program which is designed to provide a measure of protection to Canadian workers and their families against loss of earnings due to retirement, disability or death. Established in 1965, the Plan operates in all parts of Canada, except the Province of Quebec which has a comparable plan.

Under existing arrangements, all pensions, benefits and expenditures incurred in the administration of the Plan are financed from contributions made by employees, employers and self-employed persons, and from investment returns.

As administrator, the Government's authority to spend is limited to the Plan's net assets. At March 31, the fair value of the Plan's net assets is \$110.0 billion (\$126.8 billion in 2008).

The Canada Pension Plan Account (the Account) was established in the accounts of Canada to record the contributions, in-

terest, pensions and benefits and administration expenditures of the Plan. It also records the amounts transferred to or received from the Canada Pension Plan Investment Board (the Board). The Board operates at arm's length from the Government and invests in a diversified portfolio of securities.

Amendments to the *Canada Pension Plan Act* and the *Canada Pension Plan Investment Board Act* that became effective April 1, 2004 provides for weekly transfers to the Board of any amounts held in the Account that exceed the immediate obligation of the Plan. It also allows interest to be either credited to or charged to the Account based on its closing position.

Table 6.32 presents a reconciliation between the net assets shown in the Plan's financial statements and the Account, as well as a summary of the balances and transactions in the Account which result in the deposit with the Receiver General for Canada.

TABLE 6.32
DUE TO CANADA PENSION PLAN

	April 1/2008	Receipts and other credits	Payments and other charges	March 31/2009
	\$	\$	\$	\$
Canada Pension Plan balance per audited financial statements—				
Net assets per audited financial statements	126,784,689,023	12,747,002,649	29,510,062,983	110,021,628,689
Less: Receivables, net of liabilities	3,975,321,394	4,430,078,945	3,975,321,394	4,430,078,945
Accumulated net income from Canada Pension Plan Investment Board's operations	32,344,000,000		23,765,000,000	8,579,000,000
	90,465,367,629	8,316,923,704	1,769,741,589	97,012,549,744
Less: transfers to Canada Pension Plan Investment Board	90,358,975,850	22,567,838,115	29,131,289,178	96,922,426,913
Deposit with the Receiver General for Canada	106,391,779	30,884,761,819	30,901,030,767	90,122,831

Receipts and other credits include:

- (a) contributions at the combined employer and employee rates of 9.9 percent of pensionable earnings for the 2008 and 2009 calendar years, subject to maximum combined contributions of \$4,099 and \$4,237 respectively;
- (b) income from the average daily operating balance deposited with the Receiver General for Canada;
- (c) gains on investments held by the Board; and,
- (d) payments received on overpayments established.

Payments and other charges include:

- (a) pensions and benefits paid under the Plan as retirement pensions, survivors' benefits paid to spouse or common-law partner and orphans, or as lump sum death benefits, and disability benefits to eligible contributors and their children;
- (b) pensions and benefits paid and recovered from the Plan, in accordance with an agreement with a province providing a comprehensive pension plan;
- (c) payments that are required to be charged to the Plan, in accordance with reciprocal agreements with other countries;
- (d) the costs of administration of the Plan;
- (e) funds transferred to the Board; and,
- (f) losses on investments held by the Board.

For additional information, the financial statements of the Plan are included with other Supplementary Statements at the end of this section. Additional information on the funding of the Plan may also be obtained from the *23rd Actuarial Report on the Canada Pension Plan* prepared by the Chief Actuary of the Office of the Superintendent of Financial Institutions.

Government Annuities Account

This account was established by the *Government Annuities Act*, and modified by the *Government Annuities Improvement Act*, which discontinued sales of annuities in 1975. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Government annual surplus.

The purpose of the *Government Annuities Act* was to assist Canadians to provide for their later years, by the purchase of Government annuities. The *Government Annuities Improvement Act* increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and any credit needed to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed items transferred to non-tax revenues. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenues.

As of March 31, 2009, over 55,928 annuitants held 60,273 active contracts, each annuitant receiving an average payment of \$660.00. During the year, 212 deferred annuities came into payment and another 82 deferred contracts were terminated at or before maturity, due to death, small refunds or unclaimed funds. Therefore, as of March 31, 2009, there were 1,356 outstanding deferred annuities, the last of which will come into payment around the year 2030.

During the 2008-2009 fiscal year, 4,973 annuities were terminated or adjusted as a result of annuitant deaths: 3,130 group certificates and 1,843 individual contracts. The average age at death for males was 85.4 while the female age at death averaged 86.1.

Total income amounted to \$19.3 million, \$18.9 million of which represented interest of 7 percent credited to the Account. Premiums received totaled \$29,198. Total disbursements of \$42.0 million originated mainly from the \$41.5 million in payments made under matured annuities. An amount of \$86,836 was used to refund premiums at death before maturity or when the annuity would have been too small, and \$137,919 was transferred to the Government's revenues as a result of unclaimed annuities.

The opening balance of \$292.8 million was reduced due to a surplus as at April 1, 2008 of \$2.6 million, transferred to the Government's revenues, and disbursements exceeding income by \$22.4 million during 2008-2009. Since the actuarial reserves required as of March 31, 2009 were only \$267.2 million, an excess amount of \$3.2 million was also transferred to the Government's revenues.

Deposit and Trust Accounts

Deposit and trust accounts is a group of liabilities representing the Government's financial obligations in its role as administrator of certain funds that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by securities, these are deducted from the corresponding accounts to show

the Government's net liability. Certain accounts earn interest which is charged to interest on the public debt.

Table 6.33 presents a summary of the balances and transactions in deposit and trust accounts.

TABLE 6.33
DEPOSIT AND TRUST ACCOUNTS

	April 1/2008 ⁽¹⁾	Receipts and other credits	Payments and other charges	March 31/2009
	\$	\$	\$	\$
Deposit accounts—				
Agriculture and Agri-Food—				
Contractors' security deposits—Certified cheques ⁽²⁾	65,943		56,943	9,000
Canadian Dairy Commission—				
Canadian Dairy Commission account	351,982	509,572	861,554	
Canadian Food Inspection Agency—				
Contractors' security deposits—Cash ⁽²⁾	51,783			51,783
	469,708	509,572	918,497	60,783
Canada Revenue Agency—				
Guarantee deposits	104,791,236	41,686,653	38,279,896	108,197,993
Less: securities held in trust	1,723,000	2,005,000	676,000	394,000
	103,068,236	43,691,653	38,955,896	107,803,993
Finance—				
Canada Development Investment Corpora- tion—				
Holdback—Privatization	43,500,000	774,598		44,274,598
Canada Hibernia Holding Corporation—				
Abandonment reserve fund	78,478,000	15,027,999		93,505,999
	121,978,000	15,802,597		137,780,597
Human Resources and Skills Development—				
Canada Labour Code—Other	106,371	595,208	604,826	96,753
Canada Labour Code—Wage recovery appeals	387,399	420,313	302,300	505,412
Fair Wages Deposit Account	493,770	1,026,422	918,027	602,165
Indian Affairs and Northern Development—				
Field British Columbia and Yukon Operations of the Northern Canada Power Commission	992,587			992,587
Guarantee deposits	333,994,363	43,794,833	13,214,511	364,574,685
Less: securities held in trust	314,165,280	5,198,114	41,357,625	350,324,791
	19,829,083	48,992,947	54,572,136	14,249,894
Guarantee deposits—Oil and gas	233,116,809	302,595,611	7,116,753	528,595,667
Less: securities held in trust	228,991,723	7,116,753	302,438,206	524,313,176
	4,125,086	309,712,364	309,554,959	4,282,491
Guarantee deposits—Reserve resources	766,953			766,953
Special accounts—Section 63, Indian Act	461,632	4,835,835	5,152,349	145,118
Less: deposits in special bank accounts	461,632	5,152,349	4,835,835	145,118
		9,988,184	9,988,184	
	25,713,709	368,693,495	374,115,279	20,291,925
Justice—				
Courts Administration Service—				
Security for costs	34,361	4,064	12,994	25,431
Supreme Court of Canada—				
Security for costs	391,132	3,977	3,130	391,979
	425,493	8,041	16,124	417,410

TABLE 6.33

DEPOSIT AND TRUST ACCOUNTS—Continued

	April 1/2008 ⁽¹⁾	Receipts and other credits	Payments and other charges	March 31/2009
	\$	\$	\$	\$
Natural Resources—				
Guarantee deposits—Oil and gas.....	257,123,193	443,662,381	463,217,837	237,567,737
Less: securities held in trust.....	243,577,829	243,577,829	227,780,810	227,780,810
	13,545,364	687,240,210	690,998,647	9,786,927
Privy Council—				
Chief Electoral Officer—Candidates' and committees' deposits—Election and referendum.....	44,000	1,623,000	1,250,000	417,000
Public Safety and Emergency Preparedness—				
Canada Border Services Agency—				
Guarantee deposits.....	5,723,111	2,769,231	2,296,271	6,196,071
Less: securities held in trust.....	168,300	30,000		138,300
	5,554,811	2,799,231	2,296,271	6,057,771
General security deposits.....	5,064,597	55,866	578,401	4,542,062
Immigration guarantee fund.....	27,957,531	9,021,317	9,213,051	27,765,797
Temporary deposits received from importers.....	969,727	584,751	591,366	963,112
	39,546,666	12,461,165	12,679,089	39,328,742
Royal Canadian Mounted Police—				
Contractors' security deposits—Cash ⁽²⁾	406,035	22,234	210,573	217,696
Public Works and Government Services—				
Contractors' security deposits—Cash.....	6,245,827	1,982,142	1,801,227	6,426,742
Deposits on disposals.....	640,498	3,691,454	3,983,157	348,795
Seized property—Cash.....	69,188,825	58,269,675	49,523,758	77,934,742
	76,075,150	63,943,271	55,308,142	84,710,279
Other departments and agencies— ⁽²⁾				
Contractors' security deposits—				
Bonds.....	1,438,241	1,250,000		2,688,241
Less: securities held in trust.....	1,438,241		1,250,000	2,688,241
		1,250,000	1,250,000	
Cash.....	3,816,537	6,559,297	7,320,378	3,055,456
Certified cheques.....		71,339	55,889	15,450
Less: securities held in trust.....		10,000		10,000
		61,339	55,889	5,450
	3,816,537	7,870,636	8,626,267	3,060,906
Total deposit accounts.....	385,582,668	1,202,892,296	1,183,996,541	404,478,423
Trust accounts—				
Human Resources and Skills Development—				
Indian Residential Schools Settlement Agreement—				
Common Experience Payments.....	637,650,468	9,852,059	214,271,000	433,231,527
Indian Affairs and Northern Development—				
Indian band funds—				
Capital accounts, Table 6.34.....	763,267,612	237,856,379	161,601,040	839,522,951
Revenue accounts, Table 6.35.....	218,294,862	90,095,701	76,104,715	232,285,848
	981,562,474	327,952,080	237,705,755	1,071,808,799
Indian estate accounts.....	13,204,751	6,850,645	4,817,110	15,238,286
Indian savings accounts.....	38,786,567	5,728,238	4,815,034	39,699,771
	1,033,553,792	340,530,963	247,337,899	1,126,746,856
Industry—				
Restitutions under the Competition Act.....		29,966	23,881	6,085
National Defence—				
Estates—Armed services.....	374,251	1,842,783	2,004,553	212,481

TABLE 6.33
DEPOSIT AND TRUST ACCOUNTS—Concluded

	April 1/2008 ⁽¹⁾	Receipts and other credits	Payments and other charges	March 31/2009
	\$	\$	\$	\$
Public Safety and Emergency Preparedness—				
Canadian Security Intelligence Service—				
Scholastic awards.....	28,169	509	1,000	27,678
Correctional Service—				
Inmates' trust fund.....	14,305,529	40,857,503	39,638,641	15,524,391
Royal Canadian Mounted Police—				
Benefit trust fund.....	2,401,352	113,901	163,127	2,352,126
	16,735,050	40,971,913	39,802,768	17,904,195
Veterans Affairs—				
Administered accounts	1,660,314	307,053	177,467	1,789,900
Estates fund.....	4,056,629	64,588	2,498,241	1,622,976
Veterans administration and welfare trust				
fund	925,580	521,163	159,646	1,287,097
	6,642,523	892,804	2,835,354	4,699,973
Total trust accounts	1,694,956,084	394,120,488	506,275,455	1,582,801,117
Total deposit and trust accounts	2,080,538,752	1,597,012,784	1,690,271,996	1,987,279,540

(1) Certain comparative figures have been restated to conform to the current year's presentation.

(2) Previously shown under the Department of Public Works and Government Services—Contractors' security deposits (departments and agencies).

Contractors' security deposits—Certified cheques—Agriculture

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

Canadian Dairy Commission account

The Canadian Dairy Commission is a Crown corporation listed in Part I of Schedule III of the *Financial Administration Act*. This account was established for banking purposes using the Consolidated Revenue Fund pursuant to section 15 of the *Canadian Dairy Commission Act*.

Contractors' security deposits—Cash—Canadian Food Inspection Agency

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

Guarantee deposits—Canada Revenue Agency

This account was established to record cash securities required to guarantee payment of Goods and Services Tax (GST) as it relates to non-resident registrants and, certain licensees as it relates to excise taxes, which are both payable pursuant to the *Excise Tax Act*.

Securities held in trust by the Agency are made up of cash deposited to the Consolidated Revenue Fund.

Holdback—Privatization—Canada Development Investment Corporation

This account was established pursuant to subsection 129(1) of the *Financial Administration Act*. This special purpose money is to be used to meet costs incurred on the sale of Crown corporations and demand for payment by purchasers pursuant to the acquisition agreement and costs incurred by the Canada Development Investment Corporation in connection with their sale.

Canada Hibernia Holding Corporation—Abandonment reserve fund

This account was established to record funds which will be used to defray the future abandonment costs that will occur at the closure of the Hibernia field.

Canada Labour Code—Other

This account was established to record amounts received under the provisions of section 251 of the Canada Labour Code Part III. The receipts are wage payments ordered by a Labour inspector in settlement of a wages dispute, which the employer has chosen to pay to the Minister of Labour instead of paying them directly to the employee. These amounts are then paid out to the employees.

Canada Labour Code—Wage Recovery Appeals

This account was established to record amounts received under the provisions of section 251.1 of the Canada Labour Code Part III. This requires federally-regulated employers who wish to appeal a payment order made by a Labour inspector regarding wages due to employees, to forward the amounts due to the Minister of Labour for deposit. They are held until the appeal is completed and the adjudicator has directed payment of the disputed amount to the employee or return to the employer. Deposits in this account are interest-bearing at the rate set by the Minister of Finance for contractor's deposits.

Fair wages deposit account

This account is operated under the authority of section 13 of the Fair Wages and Hours of Labour Regulations. Where an investigation in respect of a contract on Government works results in an award of wages, the amount received from the contractor is credited to this account, and is subsequently distributed to employees.

The account also records amounts received from departments and agencies, representing wages in respect of contracts, withheld from final payment to contractors.

Field British Columbia and Yukon Operations of the Northern Canada Power Commission

This account was established to record amounts deposited by the Northern Canada Power Commission to reimburse liabilities pertaining to Field, British Columbia and Yukon Operations of the Northern Canada Power Commission.

Guarantee deposits—Indian Affairs and Northern Development

This account was established to record cash and securities deposited as guarantees for performance as required by permits, leases, authorizations and water licences, pursuant to section 8 of the *Arctic Waters Pollution Prevention Act*, section 17 of the *Yukon Waters Act* and of the *Northwest Territories Waters Act* and various regulations under the *Territorial Lands Act*. Interest is not allowed on cash deposits.

Guarantee deposits—Oil and gas—Indian Affairs and Northern Development

This account was established to record securities in the form of cash, promissory notes, letters of credit or other acceptable instruments which are required to be issued to, and held by the Government of Canada pursuant to a signed Exploration Agreement in accordance with the *Canada Petroleum Resources Act*. These securities are a performance guarantee or refundable rental that the agreed exploration work will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Guarantee deposits—Reserve resources

This account was established to record cash and bond security deposits with respect to Indian reserve licences and contracts for the development of resources, in accordance with the various regulations made under section 57 of the *Indian Act*. Interest is allowed on cash deposits.

Special accounts—Section 63, *Indian Act*

This account was established to record funds held for Indians in authorized banks across Canada. These funds include such items as deposits and payments on leases held for individual Indians, and those to be split between individual Indians and Indian bands. This is a non-interest bearing account.

Security for costs—Courts Administration Service

This account was established to maintain accounts on behalf of litigants before the Tax Court of Canada. These accounts record the funds paid into the Tax Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held pending payment of such funds, in accordance with an order/judgment of the Court.

Security for costs—Supreme Court of Canada

This account was established to record security to the value of \$500 deposited by an Appellant with the Registrar of the Supreme Court of Canada in accordance with paragraph 60(1)(b) of the *Supreme Court Act*. As per section 87 of the Rules of the Supreme Court of Canada, interest is paid on money deposited as security.

Guarantee deposits—Oil and gas—Natural Resources

This account was established to record securities in the form of cash, promissory notes, and bonds which are required to be issued to, and held by the Government of Canada pursuant to an Exploration Licence in accordance with section 24 of the *Canada Petroleum Resources Act*. These securities are a performance guarantee that the agreed exploration will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Candidates' and committees' deposits—Election and referendum

This account was established to record candidates' election and committees' referendum deposits received in respect of an election (general or by-election) or a referendum.

Pursuant to the *Canada Election Act* or the *Referendum Act*, amounts received are either refunded to candidates or committees, or are transferred to non-tax revenues.

Guarantee deposits—Canada Border Services Agency

This account was established to record cash required to guarantee payment of customs duties on imported goods pursuant to the *Customs Act*.

General security deposits

This account was established to record general security deposits from transportation companies in accordance with subsection 148 of the *Immigration and Refugee Protection Act*.

Immigration guarantee fund

This account was established by sections 14, 26, 44, 56, 58 and 148 of the *Immigration and Refugee Protection Act*, to record amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown.

Temporary deposits received from importers

This account was established to record temporary security deposits received from importers to ensure compliance with various (Customs) regulations regarding temporary entry of goods.

Contractors' security deposits—Cash—Royal Canadian Mounted Police

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

Contractors' security deposits—Cash—Public Works and Government Services

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

Deposits on disposals

This account was established in accordance with the terms and conditions of the Real Property Disposition Revolving Fund to record receipts on disposals of properties.

Seized property—Cash

This account was established pursuant to the *Seized Property Management Act*, to record seized cash. These funds will be deposited to the Consolidated Revenue Fund and credited to the account until returned to the owner or forfeited.

Contractors' security deposits—Other departments and agencies

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

Indian Residential Schools Settlement Agreement—Common Experience Payments

This account was established pursuant to section 21 of the *Financial Administration Act*, to record amounts received and paid under Article 5 of the Indian Residential Schools Settlement Agreement. It was established on September 19, 2007, and provides for the payment of Common Experience Payments to eligible former students of recognized Indian Resi-

dential Schools. The account is credited with interest pursuant to section 21(2) of the *Financial Administration Act*. The Designated Amount Fund is co-administered by Indian Affairs and Northern Development and Human Resources and Skills Development Canada.

Indian band funds

This account was established to record funds belonging to Indian bands throughout Canada pursuant to sections 61 to 69 of the *Indian Act*.

TABLE 6.34

INDIAN BAND FUNDS—CAPITAL ACCOUNTS

	2008-2009	2007-2008
	\$	\$
Opening balance	763,267,612	734,116,581
RECEIPTS AND OTHER CREDITS—		
Oil royalties	69,901,479	48,975,625
Gas royalties	148,935,569	136,311,985
Land and other claim settlements		640,000
Sundries	19,019,331	8,782,738
	237,856,379	194,710,348
	1,001,123,991	928,826,929
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	23,069,592	15,150,500
Transfer pursuant to section 64 of the Indian Act	138,529,017	150,408,817
Sundries	2,431	
	161,601,040	165,559,317
Closing balance	839,522,951	763,267,612

TABLE 6.35

INDIAN BAND FUNDS—REVENUE ACCOUNTS

	2008-2009	2007-2008
	\$	\$
Opening balance	218,294,862	207,924,097
RECEIPTS AND OTHER CREDITS—		
Government interest	41,124,580	41,132,930
Land and other claim settlements	13,669,273	
Sundries	200,000	9,620,842
	35,101,848	34,886,175
	90,095,701	85,639,947
	308,390,563	293,564,044
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	2,057,890	3,472,873
Transfer pursuant to section 69 of the Indian Act	66,695,244	69,458,867
Sundries	7,351,581	2,337,442
	76,104,715	75,269,182
Closing balance	232,285,848	218,294,862

Indian estate accounts

These accounts were established to record funds received and disbursed for estates of deceased Indians, mentally incompetent Indians and missing Indians pursuant to sections 42 to 51 and 52.3 of the *Indian Act*.

Indian savings accounts

These accounts were established to record funds received and disbursed for individual Indians pursuant to sections 52 and 52.1 to 52.5 of the *Indian Act*.

Restitutions under the Competition Act

This account was established to facilitate judgements rendered under article 52 of the *Competition Act*, and account for funds received in trust for restitution and for subsequent payment.

Estates—Armed services

This account was established to record the service estates pursuant to section 42 of the *National Defence Act* of officers and non-commissioned members who die during their service in the Canadian Forces. Under the administration of the Judge Advocate General, in his capacity as Director of Estates net assets of estates are distributed to the lawful representative of the personal estate.

Scholastic awards

This account was established to record donations of \$26,000 to be used for the presentation of scholarship awards to children of employees of the Canadian Security Intelligence Service to encourage university studies.

Inmates' trust fund

Pursuant to section 111 of the Corrections and Conditional Release Regulations, this account is credited with funds received from inmates at the time of incarceration, net earnings of inmates from employment inside institutions, funds received for inmates while in custody, funds received from sales of hobby craft, money earned through work while on day parole, and interest. Payments to assist in the reformation and rehabilitation of inmates are charged to this account.

Benefit trust fund

This account was established by section 23 of the *Royal Canadian Mounted Police Act*, to record funds received by personnel of the Royal Canadian Mounted Police, in connection with the performance of duties, over and above their pay and allowances.

Administered accounts

Pursuant to section 41 of the *Pension Act*, section 15 of the *War Veterans Allowance Act*, section 55 of the *Veterans Treatment Regulations* and section 8 of the *Guardianship of Veterans Property Regulations*, these accounts are under the jurisdiction of the Department of Veterans Affairs. Funds held in these accounts include: (a) pensions, war veterans allowances and treatment allowances placed under the administration of the Department of Veterans Affairs; and, (b) benefits from other sources such as Old Age Security, Guaranteed Income Supplement or Canada Pension Plan, placed under administration with the consent of the client. These persons have demonstrated their inability to manage their own affairs.

Payments are made out of the accounts, to provide food, shelter, clothing, comforts and other necessities.

Estates fund

This account was established to record the proceeds from the estates of those veterans who died while receiving hospital treatment or institutional care, and for those veterans whose funds had been administered by the Government, in accordance with sections 5, 6 and 7 of the Veterans' Estates Regulations. Individual accounts are maintained and payments are made to beneficiaries pursuant to the appropriate legislative authority.

Veterans administration and welfare trust fund

This account was established to record donations, legacies, gifts, bequests, etc. received, to be disbursed for the benefit of veterans or their dependents under certain conditions, and for the benefit of patients in institutions, in accordance with section 9 of the *Guardianship of Veterans' Property Regulations*.

Other Specified Purpose Accounts

There are a number of other specified purpose accounts operated by the Government, such as insurance, death benefit and pension accounts. Certain accounts earn interest which is charged to interest on the public debt.

Table 6.36 presents a summary of the balances and transactions for all other specified purpose accounts.

TABLE 6.36
OTHER SPECIFIED PURPOSE ACCOUNTS

	April 1/2008	Receipts and other credits	Payments and other charges	March 31/2009
	\$	\$	\$	\$
Insurance and death benefit accounts—				
Finance—				
Office of the Superintendent of Financial Institutions—				
Insurance company liquidation		1,027,842		1,027,842
Human Resources and Skills Development—				
Civil service insurance fund	5,965,626	124,734	326,425	5,763,935
National Defence—				
Regular force death benefit account,				
Table 6.37	196,711,996	31,292,372	35,411,599	192,592,769
Treasury Board—				
Public Service death benefit account,				
Table 6.38	2,570,039,743	271,612,688	139,430,586	2,702,221,845
Veterans Affairs—				
Returned soldiers' insurance fund	13,443	1,279	1,846	12,876
Veterans insurance fund	5,737,687	117,305	975,122	4,879,870
	5,751,130	118,584	976,968	4,892,746
Total insurance and death benefit accounts	2,778,468,495	304,176,220	176,145,578	2,906,499,137
Pension accounts—				
Human Resources and Skills Development—				
Annuities agents' pension account	588	1,551	1,610	529
Public Safety and Emergency Preparedness—				
Royal Canadian Mounted Police—				
Dependants' pension fund	28,537,258	1,943,016	2,648,727	27,831,547
Total pension accounts	28,537,846	1,944,567	2,650,337	27,832,076
Other accounts—				
Agriculture and Agri-Food—				
AgriInvest Program	69,496,274	551,165,409	262,816,217	357,845,466
Canadian Agricultural Income Stabilization	246,915,625	4,773,735,737	4,960,007,419	60,643,943
Canadian Food Inspection Agency—				
Shared-cost agreements	1,366,815	867,753	442,101	1,792,467
	317,778,714	5,325,768,899	5,223,265,737	420,281,876
Atlantic Canada Opportunities Agency—				
Federal/provincial agreement—Advance account	576,393	590,000	963,393	203,000
Canada Revenue Agency—				
Deposits/Disbursements—Worker's				
Compensation Board		226,518,188	226,518,188	
Canadian Heritage—				
Miscellaneous projects deposits	321,307	147,164	279,754	188,717
Library and Archives of Canada—				
Special Operating Account	248,515	545,123	403,763	389,875
Telefilm Canada—				
Advance account	37,365,024	160,222,766	150,309,081	47,278,709
	37,934,846	160,915,053	150,992,598	47,857,301
Citizenship and Immigration—				
Immigrant investor program	44,800,000	553,916,000	565,116,000	33,600,000

TABLE 6.36

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/2008	Receipts and other credits	Payments and other charges	March 31/2009
	\$	\$	\$	\$
Environment—				
Miscellaneous projects deposits	5,074,840	2,859,280	2,535,718	5,398,402
Parks Canada Agency—				
Miscellaneous projects deposits	857,722	1,598,945	990,411	1,466,256
	5,932,562	4,458,225	3,526,129	6,864,658
Finance—				
Common school funds—Ontario and Quebec	2,677,771			2,677,771
Foreign claims fund	179,020			179,020
War claims fund—World				
War II	4,236			4,236
	2,861,027			2,861,027
Fisheries and Oceans—				
Federal/provincial cost-sharing				
agreements	565,373	872,601	398,437	1,039,537
Miscellaneous projects deposits	12,356,331	13,270,504	14,026,674	11,600,161
Sales of seized assets	566,519	584,639	436,875	714,283
	13,488,223	14,727,744	14,861,986	13,353,981
Foreign Affairs and International Trade—				
Canada Foundation account	358,522			358,522
Less: securities held in trust	351,370			351,370
deposits in a special bank account	7,152			7,152
Financial assistance to Canadians abroad	75,552	1,165,553	1,161,832	79,273
Funds from non-governmental organizations	1,388,239	10,498,173	10,380,117	1,506,295
Shared-cost projects	10,777,776	44,142,913	45,205,177	9,715,512
Canadian International Development Agency—				
Shared-cost projects—Support to education				
programs	1,839,886	14,640,827	15,480,713	1,000,000
NAFTA Secretariat, Canadian Section—				
Shared-cost agreements	1,099			1,099
	14,082,552	70,447,466	72,227,839	12,302,179
Health—				
Collaborative research projects	2,329,616	1,096,157	1,349,908	2,075,865
Miscellaneous federal/provincial projects	1,213,702	336,428	60,350	1,489,780
World Health Organization	104,515			104,515
Public Health Agency of Canada—				
Collaborative research projects	536,015	1,054,604	368,612	1,222,007
Miscellaneous federal/provincial projects	1,023,415		40,177	983,238
	5,207,263	2,487,189	1,819,047	5,875,405
Human Resources and Skills Development—				
Federal/provincial shared-cost project	2,578,560	27,300,005	27,241,484	2,637,081
Federal/provincial shared-cost project—				
Interprovincial Computerized Examination				
Management System (ICEIMS)	1,602,137	1,000,016	787,355	1,814,798
Labour standards suspense account	1,446,338	39,031	7,544	1,477,825
Provincial funding for collaborative				
arrangement—Labour Market				
Development Agreement (LMDA)-Ontario	42,975,114	419,000,000	447,787,357	14,187,757
Provincial funding for collaborative				
arrangement—Labour Market				
Development Agreement (LMDA)-British Columbia		53,190,000	42,157,068	11,032,932
Canadian Centre for Occupational Health and Safety—				
Shared-cost agreements—Canadian				
Centre for Occupational Health and Safety		45,000		45,000
	48,602,149	500,574,052	517,980,808	31,195,393
Indian Affairs and Northern Development—				
Indian special accounts	383,842	6,660	3,094	387,408
Indian band funds—				
Shares and certificates	20,000			20,000
Less: securities held in trust	20,000			20,000

TABLE 6.36
OTHER SPECIFIED PURPOSE ACCOUNTS—Continued

	April 1/2008	Receipts and other credits	Payments and other charges	March 31/2009
	\$	\$	\$	\$
Indian compensation funds	222,340			222,340
Indian moneys suspense account	34,239,118	35,119,835	36,064,001	33,294,952
Non-Indian moneys ⁽¹⁾	490,363	2,872,843	3,611,164	(247,958)
	35,335,663	37,999,338	39,678,259	33,636,742
Industry—				
Canada/Provinces Business Service Centre	97,716	400,000	495,953	1,763
Income from securities in trust—Bankruptcy and Insolvency Act	52,031			52,031
Petro-Canada Enterprises Inc.—Unclaimed shares	690,111		961	689,150
Securities in trust—Bankruptcy and Insolvency Act	31,266			31,266
Less: securities held in trust	31,266			31,266
Shared-cost/joint project agreements—Research	44,747	65,000	27,852	81,895
Shared-cost projects	1,258,933	797,134	907,838	1,148,229
Unclaimed dividends and undistributed assets—				
Bankruptcy and Insolvency Act	17,327,180	3,453,743	1,766,472	19,014,451
Canada Business Corporations Act	7,545,255	43,337	36,248	7,552,344
Winding-up and Restructuring Act	726,572	554,772		1,281,344
Canadian Space Agency—				
Radarsat	104,300			104,300
Statistics Canada—				
Project deposits	6,368,375	119,842,911	121,496,370	4,714,916
	34,215,220	125,156,897	124,731,694	34,640,423
Justice—				
Courts Administration Service—				
Special account	4,667,035	4,374,122	2,603,868	6,437,289
National Defence—				
Foreign governments—				
United Kingdom—				
British Army—Suffield, Alberta	30,275,715	64,573,843	93,577,946	1,271,612
Wainwright, Alberta	1			1
Other activities	471,269			471,269
Federal Republic of Germany—				
German Army—Shilo, Manitoba	215,937			215,937
Other activities				
Netherlands	1,443,495		38,399	1,405,096
Italian Air Force Training	9,098	13,032	13,033	9,097
Air projects	4,221,417	946,994	5,168,410	1
Security	1,292,459	2,443,590		3,736,049
NATO Flying Training Centre				
Assistant Deputy Minister (Materiel)	544,175			544,175
	38,473,566	67,977,459	98,797,788	7,653,237
Joint research and development projects	9,280,454	480,592	718,514	9,042,532
Non-government agencies	2,326,767	2,274,677	1,705,756	2,895,688
North Atlantic Treaty Organization (NATO)—				
Infrastructure projects	6,618,109	742,669	7,360,776	2
The Military Museum (formerly Museum of the Regiments)	375,804	2,250,000	2,403,031	222,773
	57,074,700	73,725,397	110,985,865	19,814,232
Natural Resources—				
Market development incentive payments—Alberta	4,690,934	4,664,104	4,690,934	4,664,104
Newfoundland Offshore Revenue Account	1	2,114,642,112	2,114,642,111	2
Nova Scotia Offshore Revenue Account		492,131,629	492,131,629	
Shared-cost agreements—Research	1,342,722	7,642,965	8,192,096	793,591
Shared-cost projects	12,061,949	16,219,295	16,612,572	11,668,672
Canadian Nuclear Safety Commission—				
Security equipment purchases	41,458	113,194	50,081	104,571
Joint projects				
	18,137,064	2,635,413,299	2,636,319,423	17,230,940

TABLE 6.36

OTHER SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/2008	Receipts and other credits	Payments and other charges	March 31/2009
	\$	\$	\$	\$
Privy Council—				
Shared-cost projects—Media travel expenses	965,687	394,377	525,393	834,671
Public Safety and Emergency Preparedness—				
Joint research and development projects	1,370,099		96,802	1,273,297
Royal Canadian Mounted Police—				
Joint research and development projects	1,510,767		209,485	1,301,282
Seized assets—Canadian funds	647,966	2,506	250	650,222
	3,528,832	2,506	306,537	3,224,801
Public Works and Government Services—				
Credit card—Special project fund	924,992			924,992
Francophone Summits	18,318	73,025	68,306	23,037
Military purchases excess funds deposit	129,597,327	68,753,695		198,351,022
Less: securities held in trust	129,597,327		68,753,695	198,351,022
	943,310	68,753,695	68,753,695	
		68,826,720	68,822,001	948,029
Transport—				
Crown Corporation Trusts—Donations	100		100	
Veterans Affairs—				
Shared-cost agreements	10,464	8,357	1,548	17,273
Total	646,141,804	9,806,303,829	9,761,246,413	691,199,220
Less: consolidation adjustment ⁽²⁾	37,365,024		9,913,685	47,278,709
Total other accounts	608,776,780	9,806,303,829	9,771,160,098	643,920,511
Total other specified purpose accounts	3,415,783,121	10,112,424,616	9,949,956,013	3,578,251,724

⁽¹⁾ The debit balance in this account will be adjusted in the next fiscal year to reflect an entry that was not processed in 2008-2009. This account has a revised credit balance of \$264,215 as at March 31, 2009.

⁽²⁾ Additional information on consolidated Crown corporations and other entities is provided in Section 4 of this volume.

Insurance company liquidation

This account was established to record receipts and disbursements resulting from the liquidation of the estate, of various insurance companies for which the Superintendent of Financial Institutions is the court appointed liquidator.

Civil service insurance fund

This account was established by the *Civil Service Insurance Act*, introduced to enable the Minister of Finance to contract with a person appointed to a permanent position in any branch of the public service, for the payment of certain death benefits. No new contracts have been entered into since 1954, when the Supplementary Death Benefit Plan for the Public Service and Canadian Forces was introduced as part of the *Public Service Superannuation Act* and the *Canadian Forces Superannuation Act*, respectively. As of April 1st, 1997, the Department of Human Resources and Skills Development (Human Resources and Skills Development) assumed responsibility for the administration and the actuarial valuation of the *Civil Service Insurance Act*.

The number of policies in force as of March 31, 2009 was 1,149 and the average age of the policyholders was 89.1 years. During the year, premiums of \$2,032 were received. Death benefits, settlement annuities and premium refunds of \$326,425 were paid during 2008-2009.

According to the actuarial valuation and with the prescribed actuarial assumptions, the liabilities in respect of the benefits provided under the Act are estimated at \$5,763,935 as at March 31, 2009. The balance in the Account as at March 31, 2009 is \$5,641,233. The deficit as at March 31, 2009 is therefore \$122,702. Pursuant to subsection 16(3) of the Civil Service Insurance Regulations, an amount of \$122,702 has therefore been credited to the Account in 2008-2009.

Regular force death benefit account

This account was established by the *Canadian Forces Superannuation Act*, to provide life insurance to contributing members and former members of the Canadian Forces. Receipts and other credits consist of: (a) contributions by participants; (b) Government's contribution paid in respect of participants; (c) single premiums payable by the Government in respect of participants who became entitled to a basic benefit of \$5,000 without contribution; and, (d) interest.

Payments and other charges consist of: (a) benefits paid in respect of participants; (b) benefits paid in respect of elective; and, (c) the portion of benefit payable for which a single premium has been paid by the Government.

TABLE 6.37
REGULAR FORCE DEATH BENEFIT ACCOUNT

	2008-2009	2007-2008
	\$	\$
Opening balance.....	196,711,996	196,642,116
RECEIPTS AND OTHER CREDITS—		
Contributions by personnel.....	15,052,330	14,877,752
Government's contribution.....	2,293,568	2,007,070
Single premiums payable by the Government in respect of regular force participants who became entitled to a basic benefit of \$5,000 without contribution.....	593,118	587,652
Interest.....	13,353,356	13,908,051
	31,292,372	31,380,525
	228,004,368	228,022,641
PAYMENTS AND OTHER CHARGES—		
Benefits paid in respect of participants who, at the time of death, were members of the regular force, or who were elective regular force participants.....	35,411,599	31,310,645
Closing balance.....	192,592,769	196,711,996

Public Service death benefit account

This account was established under the *Public Service Superannuation Act*, to provide life insurance to contributing members of the Public Service.

The account is credited with: (a) contributions by employees; (b) contributions by the Government and Public Service corporations; and, (c) interest. Payments and other charges represent: (a) benefits paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the *Public Service Superannuation Act*; and, (b) benefits of \$10,000 paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the *Public Service Superannuation Act*, and on whose behalf a single premium for \$10,000 death benefit coverage for life has been made.

TABLE 6.38
PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	2008-2009	2007-2008
	\$	\$
Opening balance	2,570,039,743	2,442,941,725
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees—		
Government and Public Service corporations	81,448,228	76,769,559
Government—		
General	8,483,041	8,190,526
Single premium for \$10,000	1,842,593	1,662,946
Public Service corporations	1,072,326	1,022,750
Interest	178,766,500	176,473,318
	271,612,688	264,119,099
	2,841,652,431	2,707,060,824
PAYMENTS AND OTHER CHARGES—		
Benefit payments—		
General	101,256,684	97,786,749
Life coverage for \$10,000	37,663,129	38,764,647
Other death benefit payments	510,773	469,685
	139,430,586	137,021,081
Closing balance	2,702,221,845	2,570,039,743

Returned soldiers' insurance fund

This fund was established by the *Returned Soldiers' Insurance Act*, to provide life insurance to contributing veterans of World War I. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 2009 of \$1,279 was credited to the account during the year and was charged to expenditures. The final date on which application for this insurance could have been received was August 31, 1933.

Veterans insurance fund

This fund was established by the *Veterans' Insurance Act*, to provide life insurance to contributing veterans of World War II. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 2009 of \$114,320 was credited to the account during the year and was charged to expenditures. The final date on which application for this insurance could have been received was October 31, 1968.

Annuities agents' pension account

This account was established by Vote 181, *Appropriation Act No. 1, 1961*, to provide pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public.

Dependants' pension fund

This fund, which pertains to Part IV of the *Royal Canadian Mounted Police Pension Continuation Act*, provides pension benefits to certain widows and other dependants of contributing members of the Royal Canadian Mounted Police. The fund is credited with a 5 percent contribution from the pay of members of the Force (other than commissioned officers) who are subject to the *Pension Continuation Act*. There are no longer any active members amongst the contributors.

AgriInvest Program

On March 9, 2007, the Prime Minister announced the Government's intent to pursue agreement with the provinces and territories on a producer savings account program that would replace the coverage for small income declines provided by the Canadian Agricultural Income Stabilization (CAIS) program.

On June 29, 2007, the federal, provincial, and territorial Ministers of Agriculture agreed in *Growing Forward*, a bold market-driven vision for Canada's agriculture, agri-food and agri-based products industry. *Growing Forward* includes a new suite of business risk management programs that are more responsive, predictable and bankable for producers.

The new suite of business risk management programs were established under the *Farm Income Protection Act* and include the following:

- **AgriInvest:** A producer savings account program to help cover small margin declines.
- **AgriStability:** A program designed to cover larger margin declines caused by circumstances such as low prices, production losses, and rising input costs.
- **AgriInsurance:** A program that includes existing production insurance that offer protection for production losses by uncontrollable weather related perils and is being expanded to include other commodities.
- **AgriRecovery:** A disaster relief framework providing a coordinated process for federal, provincial and territorial governments to respond to disasters and help producers quickly.

The AgriInvest and AgriStability programs were set to replace CAIS starting with the 2007 program year.

In the 2007 budget, \$600 million was committed to kick-start AgriInvest Kickstart accounts. This is a one-time short term federal program. This initiative is a special measure designed to provide a federal payment to all eligible producers in the form of initial contributions to their accounts. Thereafter, each year AgriInvest account holders can deposit up to 1.5 percent of their Allowable Net Sales (i.e. Sales of eligible commodities less Purchases of eligible commodities) into their accounts and receive a matching contribution from the federal and provincial governments.

AgriInvest and AgriStability programs are cost-shared with provinces and territories on a 60/40 basis. The provinces and territories are invoiced for their share of the contributions which are held in the specified purpose accounts. The specified purpose accounts are drawn down as AgriInvest account holders request withdrawals.

Canadian Agricultural Income Stabilization

On December 11, 2003, the Minister of Agriculture and Agri-Food Canada announced that the Agricultural Policy Framework (APF) had received the necessary signatures required for the implementation. This resulted in the launching of the Canadian Agricultural Income Stabilization (CAIS) program and the ending of the Net Income Stabilization Account (NISA) program after the 2002 stabilization year.

This NISA program was established by section 15 of the *Farm Income Protection Act* and the Federal/Provincial Agreement establishing the Net Income Stabilization Account Program, to help participating producers of qualifying agricultural commodities achieve long term improved income stability. The Program allows participants to deposit funds up to predetermined limits into an account held at a participating financial institution, and receive matching contributions from the federal and provincial governments.

The federal government and the provinces have approved the wind down of the NISA program at the end of the 2002 stabilization year. Participants will then have a maximum of five years, with minimum of 20 percent annual withdrawals of the balance of their accounts, to withdraw their funds from the Program.

The CAIS program is designed to help producers protect their farming operation from both small and large drops in income. In general, individuals or entities that derive income from primary production of agricultural commodities, as defined by the program, are eligible to participate in the CAIS program. The CAIS program and Production Insurance are the two main programs under the Business Risk Management component of the APF.

The program payments are based on declines in reference margins and are shared 60/40 with the provinces for which the Administration delivers. The provinces are invoiced by the Administration for their 40 percent share of the contributions which are held in a specified purpose account and drawn down as applications are processed.

An amendment was ratified where the deposit was eliminated and replaced with a fee beginning with the 2006 program year. The fee is more affordable and does not require producers to tie up working capital.

The CAIS program ends with the delivery of the 2006 program year benefits.

The account records the following transactions relating to the Consolidated Revenue Fund:

- (a) Government matching contributions on NISA participant matchable deposits. For the 2002 stabilization year, with the exception of Alberta, the federal and provincial governments provided base matching contributions equal to two thirds and one third, respectively of participant matchable deposits. The federal Government contributed the full 3 percent for Alberta;
- (b) interest paid by the federal Government on NISA funds held in the Consolidated Revenue Fund, at rates and in accordance with terms and conditions determined by the Minister of Finance;
- (c) interest paid by participating financial institutions on funds held for participants, at rates set by negotiation between the participant and the financial institution;
- (d) the provincial share of CAIS funds received to cost/share payments to producers; and,
- (e) the fee received from producers.

Shared-cost agreements—Canadian Food Inspection Agency

This account was established to record amounts deposited by external parties for shared-cost research projects. Funds are disbursed on behalf of depositors as specific projects are undertaken.

Federal/provincial agreement—Advance account

This account was established to record deposits from non-federal partners for their share of costs under various projects. Funds are disbursed on behalf of contributors as projects are undertaken. Unused funds are to be returned to contributors.

Deposits/Disbursements—Worker's Compensation Board

This account was established under the authority of the *Canada Revenue Agency Act* and the *Worker's Compensation Act*, to enable the Canada Revenue Agency to record and forward on daily basis, funds received from Nova Scotia employers to the Worker's Compensation Board of Nova Scotia, as part of a partnership arrangement between the Agency and the Board.

Miscellaneous projects deposits—Canadian Heritage

This account was established to record contributions received from organizations and individuals for various projects.

Special Operating Account

This account was established pursuant to section 18 of the *Library and Archives of Canada Act*, which also directed that (a) the account be credited with funds received for the purpose of the Library and Archives Canada by way of donation, bequest or otherwise and (b) any amounts required for the purpose of the Act may be paid out of the account or out of money appropriated by Parliament for such purposes.

Advance account—Telefilm Canada

This account was established pursuant to section 19 of the *Telefilm Canada Act*, to reserve for use in future years, funds generated by projects funded by Telefilm Canada, and which, due to timing, remained unreinvested at year end.

Immigrant investor program

This account was established to record the receipt and disbursement of amounts received under the Immigrant Investor Program in accordance with section 12(2) of the *Immigration and Refugee Protection Act* and section 91(d) of the *Immigration and Refugee Protection Regulations*. This program allows qualified immigrants to gain permanent residence in Canada by making an investment in the Canadian economy.

Miscellaneous projects deposits—Environment

This account was established to record contributions received from organizations and individuals, for the advancement of research work.

Miscellaneous projects deposits—Parks Canada Agency

This account was established to record contributions received from organizations and individuals for various projects.

Common school funds—Ontario and Quebec

This account was established under *12 Victoria 1849*, Chapter 200, to record the proceeds from the sale of lands set apart for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of \$133,889, apportioned on the basis of population, is paid directly to these provinces on a semi-annual basis, at the rate of 5 percent per annum, and is charged to interest on the public debt.

Foreign claims fund

This account was established by Vote 22a, *Appropriation Act No. 9, 1966*, to record: (a) such part of the money received from the Custodian of Enemy Property, proceeds of the sale of property and the earnings of property, and, (b) all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also records payment of claims submitted, including payment of the expenses incurred in investigating and reporting on such claims.

War claims fund—World War II

This account was established by Vote 696, *Appropriation Act No. 4, 1952*, to record funds received from the Custodian of Enemy Property or from other sources, and payments: (a) to eligible claimants for compensation in respect of World War II; (b) of a supplementary award amounting to 50 percent of the original award (PC 1958-1467, October 23, 1958); and, (c) of expenses incurred in investigating and reporting on claims.

A War Claims Commission was established to enquire into and report on claims made by Canadians arising out of World War II for which compensation may be paid from this or any other fund established for the purpose. The expenses of the Commission are chargeable hereto.

Federal/provincial cost-sharing agreements

This account was established to record the deposit of funds received from the provinces for cost-shared programs according to official signed agreements.

Miscellaneous projects deposits—Fisheries and Oceans

This account was established to record contributions received from organizations and individuals, for the advancement of research work.

Sales of seized assets

The account was established to record the proceeds of the sale of seized items by the Department of Fisheries and Oceans from a person contravening the *Fisheries Act*. Funds so received are held in the Consolidated Revenue Fund pending final resolution of the case by the Minister of Fisheries and Oceans or the courts.

Canada Foundation account

This account was established by Vote 6g, *Appropriation Act No. 2, 1967*, to record funds received in connection with the Civilian Relief Agreement of 1950, and the Cultural Agreement of 1954 between Canada and Italy, and disbursements for the purposes of the said agreements.

Financial assistance to Canadians abroad

This account was established to record funds received from families or friends as prepayment for financial assistance to distressed Canadians abroad.

Funds from non-governmental organizations

This account was established to record funds received as prepayment for services to be performed by the Department of Foreign Affairs and International Trade on behalf of third parties.

Shared-cost projects—Foreign Affairs and International Trade

This account was established to record funds received from organizations outside the Government of Canada accounting entity for shared-cost projects.

Shared-cost projects—Support to education programs

This account was established to record deposits received and payments made in accordance with authorities for shared-cost projects to support programs in the education sector.

Shared-cost agreements—NAFTA Secretariat, Canadian Section

This account was established to record funds received from the United States and the Mexican Section of the NAFTA Secretariat, for the development and administration of common information management systems.

Collaborative research projects—Health

This account was established to record funds received from client groups for cost shared and joint project research agreements.

Miscellaneous federal/provincial projects—Health

This account was established to record transactions relating to the provinces/territories share of costs incurred under federal/provincial cost-sharing agreements for joint federal/provincial/territorial projects which address health issues which are national in scope.

World Health Organization

This account was established to record funds received from the World Health Organization, for scientific projects.

Collaborative research projects—Public Health Agency of Canada

This account was established to record funds received from client groups for cost shared and joint project research agreements.

Miscellaneous federal/provincial projects—Public Health Agency of Canada

This account was established to record transactions relating to the provinces/territories share of costs incurred under federal/provincial cost-sharing agreements for joint federal/provincial/territorial projects which address health issues which are national in scope.

Federal/provincial shared-cost project—Human Resources and Skills Development

This account was established to record the deposit of advance payments made by provinces towards the costs of projects and programs for which there is a cost-sharing agreement with the federal Government. Disbursements are made to pay the provinces' share of costs per official agreements or to refund unused amounts.

Federal/provincial shared-cost project—Interprovincial Computerized Examination Management System (ICEMS)

This account was established to record advance payments received from provincial governments to cover their share of the costs of the ICEMS Project. Advance payments are made pursuant to the ICEMS Framework Agreement. The costs incurred are charged to the account and any unexpended funds will be returned to provinces at the end of the project.

Labour standards suspense account

This account was established under the authority of section 23 of the Canada Labour Standards Regulations to record wages received by the Minister of Labour from employers who cannot locate employees. Efforts are then made to locate employees. Wages are paid out when employees are located or when employees contact the department for payment.

Provincial funding for collaborative arrangement —Labour Market Development Agreement (LMDA) - Ontario

This account was established to record deposits of payments from the province of Ontario to Human Resources and Skills Development under the LMDA. The funding provided by the Province of Ontario is used by Human Resources and Skills Development to make payments to provincial LMDA clients.

Provincial funding for collaborative arrangement —Labour Market Development Agreement (LMDA) - British Columbia

This account was established to record deposits of payments from the province of British Columbia to Human Resources and Skills Development under the LMDA. The funding provided by the Province of British Columbia is used by Human Resources and Skills Development to make payments to provincial LMDA clients.

Shared-cost agreements—Canadian Centre for Occupational Health and Safety

This account represents funds contributed to a joint federal/provincial sponsored inquiries services provided by Canadian Centre for Occupational Health and Safety.

Indian special accounts

Indian special accounts represent a number of non-interest bearing accounts which are maintained for specific purpose and include the following:

- (a) Quebec fur account—This account was established to record funds received from the sales of pelts trapped on reserves in the Abitibi District in Quebec, to defer charges for tallymen's wages, freight costs, etc.
- (b) Off-reserve housing program—Personal Contributions—This account was established to record personal contributions held in trust until paid to the vendor, builder or legal representative.
- (c) Fines—Indian Act—Fines collected as defined in section 104 of the *Indian Act*, are credited to this account for the benefit of the bands or members of the bands. Expenditures may be made per the direction of the Governor in Council to cover certain costs in the administration or promotion of the purpose of the relative law.

Indian band funds—Shares and certificates

This account was established under the *Indian Act*, to record the historical value of Transalta Utilities Ltd shares received as compensation for a power line right-of-way on the Blood Indian reserve. These shares are held in the name of the Receiver General for Canada for the credit of the Blood Indian Band. Any dividends received are credited to the revenue account of the Blood Indian Band.

Indian compensation funds

This holding account was established to record moneys received from the sales of Indian lands and easement compensation where the title has not been cleared nor the land survey completed.

Indian moneys suspense account

This account was established to hold moneys received for individual Indians and bands, that cannot be disbursed to an Indian, or credited to an Indian Band Fund or Individual Trust Fund account, pending execution of the related lease, permit or licence, settlement of litigation, registration of the Indian or identification of the recipient.

Non-Indian moneys

This account was established to collect "Provincial Mineral Revenues" on behalf of the Province of Saskatchewan and remit the same in the manner as described in an agreement between the two parties. The collection and remittance arrangement is anticipated to terminate upon the expiry or forfeiture of all Replacement Mineral Dispositions or earlier if the Disposition Holders decide to stop drilling. All revenue moneys collected, received or held by the Crown for the use and benefit of the First Nations or its members cease to be Indian moneys and must be transferred to the First Nations. Moneys must be held separately in a non-Indian moneys account. This account is interest bearing.

The debit balance in this account is the result of a processing delay and will be cleared in the new fiscal year.

Canada/Provinces Business Service Centre

This account was established to record funds received from other provinces under cost-sharing agreements for the Canada-Ontario Business Service Centre.

Income from securities in trust—Bankruptcy and Insolvency Act

This account was established by sections 78, 84, 154 and 194 of the *Bankruptcy and Insolvency Act*, to record dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to clients. As the stocks were not registered in the clients' names, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are forwarded to the Superintendent of Bankruptcy for safekeeping.

Petro-Canada Enterprises Inc—Unclaimed shares

This account was established by Section 227 of the *Canada Business Corporation Act* to record the liability to shareholders who have not presented their shares for payment.

Securities in trust—Bankruptcy and Insolvency Act

This account was established by section 67 of the *Bankruptcy and Insolvency Act*, to record the value of securities originally held by a bankrupt stockbroker, on behalf of clients who have not been located.

Shared-cost/joint project agreements—Research

This account was established to record funds received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

Shared-cost projects—Industry

This account was established to record funds received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

Unclaimed dividends and undistributed assets—Bankruptcy and Insolvency Act

This account represents amounts credited to the Receiver General in accordance with the provisions of section 154 of the *Bankruptcy and Insolvency Act*, pending distribution to creditors.

Unclaimed dividends and undistributed assets—Canada Business Corporations Act

This account was established in accordance with sections 227 and 228 of the *Canada Business Corporations Act*, for the purpose of recording liabilities to creditors and shareholders who have not been located. The account is charged when funds are paid to them.

Unclaimed dividends and undistributed assets—Winding-up and Restructuring Act

This account records amounts credited to the Receiver General, in accordance with sections 138 and 139 of the *Winding-up and Restructuring Act*, pending distribution.

Radarsat

This account was established to record funds received for both cost-sharing and advance payments for Radarsat scenes.

Project deposits—Statistics Canada

This account was established to record deposits received from outside parties to secure payments for special statistical services.

Special account—Courts Administration Service

This account was established to maintain accounts on behalf of litigants before the Federal Court and Federal Court of Appeal. These accounts record the funds paid into the Federal Court and Federal Court of Appeal, pursuant to an order of the Courts, rules of the Courts or statutes, to be held pending payment of such funds, in accordance with an order/judgment of these Courts.

Foreign governments

These accounts were established to record funds received from foreign governments, to cover expenditures to be made on their behalf, in accordance with the provisions of agreements with the Government of Canada.

Joint research and development projects—National Defence

This account was established to record funds received from the private sector through collaborative relationships where the work is shared between the government and the private sector laboratory.

Non-government agencies

This account was established to record funds received for expenditures made on behalf of non-government agencies, for which specific accounts have not been established.

North Atlantic Treaty Organization (NATO)—Infrastructure projects

These accounts were established to record funds received from NATO to cover (a) NATO infrastructure projects implemented by Canada, and, (b) other expenditures to be made on NATO's behalf, in accordance with the terms of an agreement with the Government of Canada.

The Military Museum (formerly Museum of the Regiments)

The account was established to manage donations made to National Defence by interested parties for renovations to the existing structure and construction of a new wing to The Military Museum located in Calgary, Alberta.

Market development incentive payments—Alberta

This account records funds received from the Government of Alberta, to encourage the expansion of natural gas markets in Alberta and provinces to the East, in accordance with an agreement between the Government of Canada and the Government of Alberta dated September 1, 1981 and pursuant to section 39 of the *Energy Administration Act*. The original term of the agreement was from November 1, 1981 to January 31, 1987. As a result of the Western Accord of March 25, 1985, payments from the Government of Alberta terminated as at April 30, 1986, however, payments continued to be made from the account for selected programs, which encouraged the use of natural gas for vehicles. What is to be done with the remaining funds under this account is currently under review.

Newfoundland Offshore Revenue Account

This account was established pursuant to section 214 of the *Canada-Newfoundland Atlantic Accord Implementation Act* to facilitate the sharing of certain revenues accruing from oil and gas activities in the Newfoundland offshore area with the Province of Newfoundland. Through statutory provisions of the Act, an amount equal to certain offshore revenues (taxes, royalties and miscellaneous revenues) are credited to this account and subsequent payments to the Province of Newfoundland are charged thereto.

Nova Scotia Offshore Revenue Account

This account was established pursuant to section 219 of the *Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act* to facilitate the sharing of certain revenues accruing from oil and gas activities in the Nova Scotia offshore area with the Province of Nova Scotia. Through statutory provisions of the Act, an amount equal to certain offshore revenues (taxes, royalties and miscellaneous revenues) are credited to this account and subsequent payments to the Province of Nova Scotia are charged thereto.

Shared-cost agreements—Research—Natural Resources

This account was established to facilitate the retention and disbursement of funds received from private industries and other governments for joint projects or shared-cost research agreements.

Shared-cost projects—Natural Resources

This account was established to facilitate the retention and disbursement of funds received from private organizations and other governments for cost-sharing scientific projects.

Security equipment purchases

Funds deposited in this account by licensees are used to provide for payment of purchases of security equipment for the licensees' facilities in accordance with security arrangements mandated pursuant to the *Nuclear Safety and Control Act*.

Joint projects

The purpose of this account is to hold funds provided by the International Atomic Energy Agency (IAEA). These funds are expended towards joint Canadian Nuclear Safety Commission (CNSC) and International Atomic Energy Agency (IAEA) project, pursuant to the *Nuclear Safety and Control Act* and Canada's International Obligations under Safeguards.

Shared-cost projects—Media travel expenses

This account records medias' (non-governmental organizations) reimbursements for travel arrangement services rendered to them.

Joint research and development projects—Public Safety and Emergency Preparedness

This account was established to record funds received to conduct joint research and development projects.

Joint research and development projects—Royal Canadian Mounted Police

This account was established to record funds received from other government organizations in order to share costs incurred under various research project agreements.

Seized assets—Canadian funds

This account was established to record funds seized during the course of investigations and drug seizures under the Criminal Code of Canada, the *Narcotic Control Act*, the *Food and Drug Act*, the *Customs Act* and the *Excise Act*. The funds are held pending Court decisions.

Credit card—Special project fund

This account was established to record funds received from American Express (AMEX) to improve the Travel Card Program.

Francophone Summits

This account was established to record funding granted since 1994 by the "Agence intergouvernementale de la Francophonie (Paris)", which changed its name in 2006 to the "Organisation internationale de la Francophonie", for projects involving the development of French and partner languages in order to express scientific and technical modernity.

Military purchases excess funds deposit

This account was established by a written agreement between Canada and the United States, to record temporarily unused funds paid to the United States Government under contracts for purchases of military equipment. The funds are invested by the Federal Reserve Bank of New York to earn interest for the Government of Canada.

Crown Corporation Trusts—Donations

This account was established to record, on a temporary basis, (a) donations intended for the development and operations of the Downsview Park, Toronto; and, (b) donations from private sector entities to support the Old Port of Montreal.

Shared-cost agreements—Veterans Affairs

This account was established to record transactions relating to share of costs incurred under federal/provincial cost-sharing agreements and funding for research and other projects at Sainte Anne's Hospital.

SUPPLEMENTARY STATEMENTS

Canada Pension Plan

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Consolidated Financial Statements of the Canada Pension Plan have been prepared in accordance with Canadian generally accepted accounting principles for the public sector, by the management of Human Resources and Skills Development Canada (the Department).

Management is responsible for the integrity and objectivity of the information in the financial statements, including the amounts which must, of necessity, be based on best estimates and judgement. The financial information presented throughout the Annual Report is consistent with the financial statements.

In support of its responsibilities, management has developed and maintains systems of internal control and supporting procedures. They are designed to provide reasonable assurance that assets are safeguarded, records are properly maintained and that transactions are properly authorized and are in accordance with the *Canada Pension Plan Act*, the *Financial Administration Act* and their accompanying regulations. These controls include the establishment of an organizational structure that provides a well defined division of responsibilities and accountability, the selection and training of qualified staff, and the communication of policies and guidelines throughout the organization. Internal controls are reviewed and evaluated by both internal and external auditors in accordance with their respective audits. Management also reviews the recommendations of its internal and external auditors for improvements in internal controls.

The Auditor General of Canada, the external auditor of the Canada Pension Plan, has conducted an independent audit of the consolidated financial statements in accordance with Canadian generally accepted auditing standards and has reported to the Minister of Human Resources and Skills Development.

JANICE CHARETTE
*Deputy Minister
Human Resources and
Skills Development Canada*

MICHAEL J. SAUCIER, CMA
*Acting Chief Financial Officer
Human Resources and
Skills Development Canada*

August 21, 2009

AUDITOR'S REPORT

TO THE MINISTER OF HUMAN RESOURCES AND SKILLS DEVELOPMENT

I have audited the consolidated statement of net assets of the Canada Pension Plan as at March 31, 2009 and the consolidated statements of changes in net assets and cash flow for the year then ended. These financial statements are the responsibility of the management of Human Resources and Skills Development Canada. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these consolidated financial statements present fairly, in all material respects, the net assets of the Canada Pension Plan as at March 31, 2009 and the changes in its net assets and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
August 21, 2009

Canada Pension Plan—Continued

CANADA PENSION PLAN

CONSOLIDATED STATEMENT OF NET ASSETS

AS AT MARCH 31

(in millions of dollars)

	2009	2008
Assets		
Cash (Note 3)	95	109
Receivables (Note 4)	4,796	4,264
Investments (Schedule, Note 6)	109,198	126,208
Amounts receivable from pending trades (Schedule, Note 6)	3,245	4,471
Other assets	38	26
	<u>117,372</u>	<u>135,078</u>
Liabilities		
Payables and accrued liabilities (Note 8)	468	392
Investment liabilities (Schedule, Note 6)	2,149	1,478
Amounts payable from pending trades (Schedule, Note 6)	<u>4,733</u>	<u>6,423</u>
	<u>7,350</u>	<u>8,293</u>
Net assets	<u>110,022</u>	<u>126,785</u>
Commitments (Note 12)		
Contingencies (Note 13)		

The accompanying notes and consolidated schedule are an integral part of these consolidated financial statements.

Approved by:

JANICE CHARETTE

*Deputy Minister**Human Resources and**Skills Development Canada*

MICHAEL J. SAUCIER, CMA

*Acting Chief Financial Officer**Human Resources and**Skills Development Canada*

Canada Pension Plan—Continued

CANADA PENSION PLAN

CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED MARCH 31

(in millions of dollars)

	2009	2008
Net assets, beginning of year	126,785	119,831
Increase		
Contributions	36,506	35,346
Net investment loss (Note 9)		
Realized (losses) gains	(17,841)	3,783
Unrealized losses	(9,326)	(8,013)
Interest income	1,568	1,668
Dividend income	2,179	2,383
Other income	326	268
Transaction costs	(93)	(113)
Investment management fees	(383)	(233)
	(23,570)	(257)
	12,936	35,089
Decrease		
Pensions and benefits		
Retirement	21,140	19,838
Survivor	3,786	3,661
Disability	3,326	3,303
Disabled contributor's child	278	274
Death	288	271
Orphan	215	217
Net overpayments	(28)	(28)
	29,005	27,536
Operating expenses (Note 10)	694	599
	29,699	28,135
Net (decrease) increase in net assets	(16,763)	6,954
Net assets, end of year	110,022	126,785

The accompanying notes and consolidated schedule are an integral part of these consolidated financial statements.

Canada Pension Plan—Continued

CANADA PENSION PLAN

CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31
(in millions of dollars)

	2009	2008
Operating activities		
Cash receipts		
Contributions	35,973	34,551
Dividends on investments	2,134	2,377
Interest on investments	1,818	2,230
Other investment income	300	218
Cash payments		
Pensions and benefits	(28,929)	(27,440)
Operating expenses	(678)	(624)
Investment management fees	(356)	(216)
Transaction costs	(85)	(107)
Cash flows from operating activities	10,177	10,989
Financing activities		
Issuance of debt	86	5
Repayment of debt	(68)	(146)
Payment of interest on debt	(60)	(67)
Cash flows used in financing activities	(42)	(208)
Investing activities		
Purchases		
Equities	(117,905)	(136,650)
Inflation sensitive investments	(6,546)	(4,318)
Fixed income investments	(11,524)	(9,055)
Money market securities	(425,983)	(307,626)
Other debts	(1,774)	(1,166)
Absolute return strategies	(820)	(1,452)
Premises and equipment	(20)	(14)
Disposals		
Equities	109,421	130,359
Inflation sensitive investments	5,770	3,529
Fixed income investments	11,978	10,365
Money market securities	426,858	305,019
Other debts	(225)	6
Absolute return strategies	621	275
Cash flows used in investing activities	(10,149)	(10,728)
Net (decrease) increase in cash	(14)	53
Cash, beginning of year	109	56
Cash, end of year	95	109

The accompanying notes and consolidated schedule are an integral part of these consolidated financial statements.

Canada Pension Plan—Continued

CANADA PENSION PLAN

CONSOLIDATED SCHEDULE OF INVESTMENTS

AS AT MARCH 31

(in millions of dollars)

	2009	2008
Equities (Note 6a)		
Canada		
Public equities.....	8,058	17,276
Private equities.....	775	644
	8,833	17,920
Foreign developed markets		
Public equities.....	19,057	30,395
Private equities.....	13,100	12,693
	32,157	43,088
Emerging markets		
Public equities.....	3,866	571
Private equities.....	240	127
	4,106	698
Total equities.....	45,096	61,706
Fixed income (Note 6b)		
Bonds.....	26,915	27,192
Other debts.....	1,828	1,144
Money market securities.....	14,569	18,798
Total fixed income.....	43,312	47,134
Absolute return strategies (Note 6c).....	1,830	1,547
Inflation sensitive assets (Note 6d)		
Public real estate.....	255	488
Private real estate.....	7,610	7,421
Inflation-linked bonds.....	775	3,962
Infrastructure.....	4,584	2,776
Total inflation sensitive assets.....	13,224	14,647
Investment receivables		
Securities purchased under reverse repurchase agreements (Note 6e).....	4,000	
Accrued interest.....	558	661
Derivatives receivables (Note 6f).....	1,042	344
Dividends receivables.....	136	169
Total investment receivables.....	5,736	1,174
Total investments.....	109,198	126,208
Investment liabilities		
Securities sold under repurchase agreements (Note 6e).....	(99)	
Debt on private real estate properties (Note 6d).....	(930)	(980)
Derivatives liabilities (Note 6f).....	(1,120)	(498)
Total investment liabilities.....	(2,149)	(1,478)
Amounts receivable from pending trades.....	3,245	4,471
Amounts payable from pending trades.....	(4,733)	(6,423)
Net investments.....	105,561	122,778

Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2009

1. Description of the Canada Pension Plan

(a) Description of the Canada Pension Plan

The Canada Pension Plan (CPP) is a federal/provincial plan established by an Act of Parliament in 1965.

The CPP began operations in 1966. It is a compulsory and contributory social insurance program operating in all parts of Canada, except Quebec, which operates the Régime de rentes du Québec, a comparable program. The Plan's objective is to provide a measure of protection to workers and their families against the loss of earnings due to retirement, disability or death.

The Canada Pension Plan Investment Board (CPPIB) was established pursuant to the *Canada Pension Plan Investment Board Act*. The CPPIB is a federal Crown corporation and all of its shares are owned by Her Majesty the Queen in right of Canada.

The Minister of Human Resources and Skills Development is responsible for the administration of the *Canada Pension Plan* (under the *CPP Act*); the Minister of National Revenue is responsible for collecting contributions. The Minister of Finance and his provincial counterparts are responsible for setting CPP contribution rates, pension and benefit levels and funding policy. The CPPIB is responsible for managing the amounts that are being transferred under Section 108.1 of the *Canada Pension Plan Act*. It acts in the best interests of the beneficiaries and contributors under the Act.

In accordance with the *CPP Act*, the financial activities of the Canada Pension Plan are recorded in the CPP Account (Note 3). The financial transactions affecting the Account are governed by the *CPP Act* and its regulations. The Plan's investments are held by the CPPIB. The CPPIB's transactions are governed by the *Canada Pension Plan Investment Board Act* and its accompanying regulations. The CPPIB's assets are to be invested with a view to achieving a maximum rate of return without undue risk of loss, with regard to the factors that may affect the funding of the CPP and its ability to meet its financial obligations on any given business day.

The CPPIB and its subsidiaries are exempt from Part I income tax under paragraphs 149(1)(d) and 149(1)(d.2) of the *Income Tax Act* (Canada) on the basis that all of the shares of the CPPIB and its subsidiaries are owned by Her Majesty the Queen in right of Canada or by a corporation whose shares are owned by Her Majesty the Queen in right of Canada, respectively.

The CPPIB is designed to operate at arm's length from the government. It is required to be accountable to the public, Parliament (through the federal Minister of Finance), and the provinces. It provides regular reports of its activities and the results achieved.

As stated in the *CPP* and *CPPIB Acts*, changes to these Acts require the approval of at least two-thirds of the provinces that have, in the aggregate, not less than two-thirds of the population of all included provinces.

(b) Financing

The CPP is financed by contributions and investment returns. Employers and employees pay contributions equally to the CPP. Self-employed workers pay the full amount.

The CPP was initially designed to be financed on a pay-as-you-go basis, which means that the Plan would operate on a current basis with pensions and benefits being paid out of current contributions. With changes made to the Act in 1997, the CPP is now intended to be funded on a "steady-state" basis – that is, combined employer-employee contributions of 9.9 percent of pensionable earnings. While the net asset value does not cover the actuarial present value of accrued pensions and benefits, it is expected to provide a capitalization level of 25 percent of the Plan's liability by the year 2025 as per the last triennial Actuarial Report issued in 2007.

The *CPP Act* stipulates that an actuarial report shall be prepared every three years for purposes of the review of the financial state of the CPP by the Minister of Finance and his provincial counterparts. The most recent triennial report, the Twenty-third Actuarial Report of the Chief Actuary as at December 31, 2006, was tabled in Parliament on October 29, 2007. The report concluded that the CPP is financially sound and the 9.9 percent combined employee-employer contribution rate reached in 2003 is expected to be sufficient to sustain the Plan in the face of an aging population.

A number of assumptions such as long term rate of return on assets, inflation rate, mortality rates, increase in salary and benefit rates, among other things, were used in the Twenty-third Actuarial Report. These assumptions reflect best estimates of future economic and demographic events. The next triennial actuarial report as at December 31, 2009 is expected to be completed by December 2010.

(c) Net assets of the Plan

The net assets of the Plan are comprised of the deposit with the Receiver General for Canada and investments held by the CPPIB. They represent funds accumulated for the payment of pensions, benefits and operating expenses.

As at March 31, 2009, the value of the Plan's net assets is \$110.0 billion (2008 – \$126.8 billion). This amount represents approximately 3.8 times the total of pensions and benefits in 2009 (2008 – 4.6 times). According to the Twenty-third Actuarial Report, this is expected to grow to 5.5 times by 2019 and remain somewhat stable as the baby boom generation retires between 2015 and 2030.

Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2009—Continued

(d) Pensions and benefits

Retirement pensions – A retirement pension is payable to each contributor at age 60 or older, according to the provisions of the Act. The monthly amount is equal to 25 percent of the contributor's average monthly pensionable earnings during the pensionable period. The amount may be reduced or increased depending upon whether the contributor applies for a retirement pension before or after age 65. This adjustment cannot exceed 30 percent. The maximum new monthly pension payable at age 65 in 2009 is \$908.75 (2008 – \$884.58).

Disability benefits – A disability benefit is payable to a contributor who is disabled, according to the provisions of the Act. The amount of the disability benefit to be paid includes a flat-rate portion and an amount equal to 75 percent of the earned retirement pension. The maximum new monthly disability benefit in 2009 is \$1,105.99 (2008 – \$1,077.52).

Survivor's benefits – A survivor's benefit is payable to the spouse or common-law partner (the beneficiary) of a deceased contributor, according to the provisions of the Act. For a beneficiary under the age of 65, the benefit consists of a flat-rate portion and an amount equal to 37.5 percent of the deceased contributor's earned retirement pension. A beneficiary between the ages of 35 and 45 who is not disabled or who has no dependent children receives reduced benefits. For beneficiaries aged 65 and over, the benefit is equal to 60 percent of the retirement pension granted to the deceased contributor. The maximum new monthly benefit payable to a beneficiary in 2009 is \$545.25 (2008 – \$530.75).

Disabled contributor's child and orphan benefits – According to the provisions of the Act, each child of a contributor who is receiving disability benefits or a child of a deceased contributor is entitled to a benefit as long as the child is under the age of 18, or is between the ages of 18 and 25 and attending school full-time. The flat-rate monthly benefit in 2009 is \$213.99 (2008 – \$208.77).

Death benefits – According to the provisions of the Act, a death benefit is a one-time payment to, or on behalf of, the estate of a contributor. The benefit amounts to either 10 percent of the maximum pensionable earnings in the year of death or six times the monthly retirement pension granted to the deceased contributor, whichever is less. The maximum death benefit in 2009 is \$2,500 (2008 – \$2,500).

Pensions and benefits indexation – As required by the Act, pensions and benefits are indexed annually based on the Consumer Price Index for Canada. The rate of indexation for 2009 is 2.5 percent (2008 – 2.0 percent).

2. Significant accounting policies

(a) Basis of presentation

These financial statements are presented on a consolidated basis. They include the consolidated net assets, the consolidated changes in net assets and the consolidated cash flow of the CPP and the CPPIB. These financial statements are prepared in accordance with Canadian generally accepted accounting principles for the public sector and conform to the disclosure and accounting requirements of the *CPP Act*.

These consolidated financial statements do not provide information on the actuarial estimates required to meet future obligations of the CPP since the *CPP Act* does not require that the pensions and benefits be pre-funded.

The CPP, which is under joint control of the Government of Canada and participating provinces, is not considered to be part of the reporting entity of the Government of Canada. Accordingly, its financial activities are not consolidated with those of the Government.

(b) Changes in accounting policies

Financial Instruments

The CPP uses fair value for the preparation of its consolidated financial statements. The CPPIB uses the Canadian generally accepted accounting principles for the private sector. On April 1, 2008, the CPPIB adopted Canadian Institute of Chartered Accountants ("CICA") section 3862, Financial Instruments – Disclosures and section 3863, Financial Instruments – Presentation. These two new sections have replaced the disclosure and presentation requirements of section 3861, Financial Instruments – Disclosure and Presentation, and enhance disclosures regarding the nature and extent of risks arising from financial instruments and how the entity manages those risks (see Note 5).

Capital disclosures

On April 1, 2008, the CPPIB adopted CICA section 1535, *Capital Disclosures*. Section 1535 requires an entity to disclose its objectives, policies and processes for managing capital, which for the CPPIB, is its net investments. The adoption of section 1535 relates only to note disclosures and did not have an impact on the CPP Consolidated Financial Statements.

(c) Valuation of investments, investment receivables and investment liabilities

Investments, investment receivables and investment liabilities are recorded on a trade date basis and are stated at fair value. Fair value is an estimate of the amount of the consideration that would be agreed upon in an arm's-length transaction between knowledgeable, willing parties who are under no compulsion to act.

Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2009—Continued

In an active market, fair value is best evidenced by an independent quoted market price. In the absence of an active market, fair value is determined by valuation techniques that make maximum use of inputs observed from markets. These valuation techniques include using recent arm's length market transactions, if available, or current fair value of another investment that is substantially the same, discounted cash flow analysis, option pricing models and other accepted industry valuation methods.

Fair value is determined as follows:

- i. Fair value for publicly-traded equities is based on quoted market prices. Where the market price is not available or reliable, such as those for securities that are not sufficiently liquid to be used as a basis for fair value, fair value is determined using accepted industry valuation methods.
- ii. Fair value for fund investments is generally based on the net asset value as reported by the external managers of the funds or other accepted industry valuation methods.
- iii. Private equity and infrastructure investments are either held directly or through ownership in limited partnership arrangements. The fair value for investments held directly is determined using accepted industry valuation methods. These methods include considerations such as earnings multiples of comparable publicly-traded companies, discounted cash flows using current market yields of instruments with similar characteristics and third party transactions, or other events which would suggest a change in the value of the investment. In the case of investments held through a limited partnership, fair value is generally determined based on relevant information reported by the General Partner using similar accepted industry valuation methods.
- iv. Fair value for marketable bonds is based on quoted market prices. Where the market price is not available, fair value is calculated using discounted cash flows based on current market yields of instruments with similar characteristics.
- v. Fair value for non-marketable Canadian government bonds is calculated using discounted cash flows based on current market yields of instruments with similar characteristics, adjusted for the non-marketable and rollover provisions of the bonds.
- vi. Money market securities are recorded at cost, which, together with accrued interest income, approximates fair value due to the short-term nature of these securities.

vii. Fair value for public real estate investments is based on quoted market prices.

viii. Fair value for private real estate investments is determined using accepted industry valuation methods, such as discounted cash flows and comparable purchase and sales transactions. Debt on private real estate investments is valued using discounted cash flows based on current market yields for instruments with similar characteristics.

ix. Fair value for inflation-linked bonds is based on quoted market prices.

x. Fair value for exchange-traded derivatives, which include futures, is based on quoted market prices. Fair value for over-the-counter derivatives, which include swaps, options, forward contracts and warrants, is determined based on the quoted market prices for underlying instruments where available. Otherwise, fair value is based on other accepted industry valuation methods using inputs such as equity prices and indices, broker quotations, market volatilities, currency exchange rates, current market interest rate yields, credit spreads and other market-based pricing factors. In determining fair value, consideration is also given to liquidity risk and the credit risk of the counterparty.

Direct investments in private equities, infrastructure and private real estate have fair values derived primarily from assumptions based on non-observable market data. The fair value of these direct investments is based on accepted industry valuation methods that may include the use of estimates made by management, appraisers or both where significant judgment is required. By using valuation methods based on reasonable alternatives assumptions, different fair values at March 31, 2009 could result. Management has determined that the potential impact on fair values using these reasonable alternative assumptions would not be significant.

(d) Contributions

Contributions include CPP contributions earned for the year. The Canada Revenue Agency (CRA) collects contributions and measures them using the assessment of tax returns. In determining the amount of contributions earned for the year, the CRA considers cash received and contributions assessed, and makes an estimate for contributions related to tax returns not yet assessed. This estimate is subject to review and adjustments. Adjustments, if any, are recorded as contributions in the year they are known.

Canada Pension Plan—ContinuedNOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2009—Continued*(e)* Investment income

Income from investments is recognized on an accrual basis and includes realized gains and losses from investments, unrealized gains and losses on investments held at the end of the year, dividend income (recognized on ex-dividend date), interest income and net operating income from private real estate investments. Distributions received from limited partnerships and funds are recognized as interest income, dividend income, realized gains and losses from investments or return of capital, as appropriate.

(f) Transaction costs

Transaction costs are incremental costs that are directly attributable to the acquisition or disposal of an investment. Transaction costs are expensed as incurred and recorded as a component of net investment income.

(g) Translation of foreign currencies

Transactions denominated in foreign currencies are translated into Canadian dollars at exchange rates prevailing on the transaction date. Investments and other monetary assets and liabilities denominated in foreign currencies are translated into Canadian dollars at exchange rates prevailing on the year-end date with any resulting foreign exchange gain or loss included in net gain (loss) in net investment loss (See Note 9).

(h) Pensions and benefits

Pensions and benefits expenses are recorded when payable or reasonably estimated.

(i) Tax deductions due to Canada Revenue Agency

Tax deductions due to CRA consist primarily of voluntary and non-resident taxes withheld from pensions and benefit payments to CPP beneficiaries.

(j) Net overpayments

Net overpayments are comprised of overpayments of pensions and benefits that were established during the year less remissions of debts granted.

(k) Operating expenses

Operating expenses are recorded as incurred.

(l) Use of estimates

The preparation of consolidated financial statements in accordance with Canadian generally accepted accounting principles for the public sector requires management to make estimates and assumptions that affect the reported values of assets and liabilities as at the date of the financial statements, and income and expenses during the reporting period. Significant estimates and judgments are required principally in determining the

reported estimated contributions, allowance for doubtful accounts, contingencies and fair values of investments since these determinations include estimates of expected future cash flows, rates of return and the impact of future events. Actual results could differ significantly from those estimates.

(m) Future accounting policy change

International Financial Reporting Standards

In February 2008, the Canadian Accounting Standards Board confirmed that publicly accountable enterprises will be required to adopt International Financial Reporting Standards ("IFRS"). The CPPIB will adopt IFRS for interim and annual periods commencing April 1, 2011, together with the disclosure of prior years' comparative figures.

The CPPIB has developed a conversion plan and is in the process of assessing the impact that IFRS could have on its operations, financial position and results of operations. As the CPP is not subject to the adoption of IFRS, it will assess the impact of the CPPIB's adoption of IFRS on its consolidated financial statements and will review the restatements made to CPPIB's information to ensure they are fairly presented in accordance with Canadian generally accepted accounting principles for the public sector.

3. Cash

Cash consists of the total cash held by the CPP Account and the CPPIB. The CPP Account was established in the accounts of Canada by the *CPP Act* to record the contributions, interest, pensions, benefits and operating expenses of the Plan. It also records the amounts transferred to or received from the CPPIB. As at March 31, 2009, the deposit with the Receiver General for Canada in the CPP Account is \$90 million (2008 – \$106 million) and CPPIB's cash is \$5 million (2008 – \$3 million) for a total of \$95 million (2008 – \$109 million) in the Consolidated Statement of Net Assets and the Consolidated Statement of Cash Flow.

4. Receivables

	2009	2008
	(in millions of dollars)	
Contributions.....	4,662	4,128
Régime de rentes du Québec.....	98	100
Beneficiaries		
Balance of pensions and		
benefits overpayments.....	98	94
Allowance for doubtful		
accounts.....	(62)	(58)
Total receivables.....	4,796	4,264

Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2009—Continued

The Department has procedures to detect overpayments. During the year, overpayments totalling \$31 million (2008 – \$32 million) were established and remissions of debts totalling \$3 million (2008 – \$3 million) were granted. A further \$24 million was recovered (2008 – \$24 million).

5. Investment activities risk management

The CPPIB is exposed to a variety of financial risks as a result of its investment activities. These risks are market risk (which includes currency risk, interest rate risk and price risk), credit risk and liquidity risk. The CPPIB manages and mitigates financial risks through the Risk/Return Accountability Framework that is contained within the investment policies approved by the Board of Directors at least once every fiscal year. This framework contains risk limits and risk management provisions that govern investment decisions.

Included within the Risk/Return Accountability Framework is an active risk limit which represents a limit on the amount of investment risk that the CPPIB can take relative to the CPP Reference Portfolio. The CPP Reference Portfolio is approved by the Board of Directors and serves as a performance benchmark against which the CPPIB's value-added activities are measured. It represents a low-cost strategic alternative to the CPP Investment Portfolio. The objective of the CPPIB is to create value-added investment returns greater than the returns that would be generated by the CPP Reference Portfolio. The CPPIB

monitors the active risk in the CPP Investment Portfolio daily and reports active risk exposures to the Board of Directors at least on a quarterly basis.

i. Market Risk:

Market risk is the risk that the fair value or future cash flows of an investment will fluctuate because of changes in market prices and rates. As discussed above, the CPPIB manages market risk through the Risk/Return Accountability Framework. This includes investing across a wide spectrum of asset classes and investment strategies to earn a diversified risk premium at the total fund level, based on risk limits established in the investment policies. In addition, derivatives are used, where appropriate, to manage certain market risk exposures (See Note 6f). Market risk is comprised of the following:

Currency Risk: The CPPIB is exposed to currency risk through holdings of investments in various currencies. Fluctuations in the relative value of foreign currencies against the Canadian dollar can result in a positive or negative effect on the fair value and future cash flows of these investments.

In Canadian dollars, the net underlying currency exposures, after allocating foreign currency derivatives, as at March 31 are as follows:

Currency	2009		2008	
	Net exposure	% of total	Net exposure	% of total
	(in millions of dollars)			
United States dollar	25,698	57	23,586	49
Euro	7,988	18	10,813	23
Japanese Yen	3,907	9	4,910	10
British Pound Sterling	2,436	5	3,593	8
Hong Kong Dollar	1,363	3	467	1
Australian dollar	875	2	1,243	3
Other	2,604	6	2,961	6
Total	44,871	100	47,573	100

Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2009—Continued

Interest Rate Risk: Interest rate risk is the risk that the fair value or future cash flows of an investment will fluctuate because of changes in market interest rates. The CPPIB's interest bearing investments are exposed to interest rate risk.

Equity Price Risk: Equity price risk is the risk that the fair value or future cash flows of an investment will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual investment or factors affecting all securities traded in the market.

In addition to the above, the CPPIB is indirectly exposed to market risk on the underlying securities of fund investments.

Value at Risk:

CPPIB uses Value at Risk ("VaR") methodology to monitor market risk exposure in the CPP Investment Portfolio. VaR is a statistical technique that is used to estimate the potential loss in value of an investment as a result of movements in market rates and prices over a specified time period and for a specified confidence level. The VaR calculated by the CPPIB is estimated using a historical simulation method, incorporating the most recent 10 years of weekly market returns, evaluated at a 90 percent confidence level and scaled to a one-year holding period.

VaR is valid under normal market conditions and does not specifically consider losses arising from severe market events. It also assumes that historical market data is a sound basis for estimating potential future losses. If future market conditions and interrelationships of interest rates, foreign exchange rates and market prices differ significantly from those of the past, then the actual losses could materially differ from those estimated. The VaR measure provides an estimate of a single value in a distribution of potential losses that the CPP Investment Portfolio could experience. It is not an estimate of the worst case scenario.

Other assumptions under the historical simulation method for estimating VaR include:

- An estimate for VaR at a one-year holding period can be derived from a simulation based on weekly market returns by using a time-based scaling factor;
- Incorporating the most recent 10 years of market data is sufficient to reasonably estimate the potential loss in value at a 90 percent confidence level; and
- The public market proxies used to represent private market investment returns (e.g. those for private real estate and private equities) are reasonable for estimating their contribution to the VaR.

The CPPIB monitors the active risk of the CPP Investment Portfolio relative to the CPP Reference Portfolio. Changes in active risk are largely independent of changes in VaR in the CPP Reference Portfolio and CPP Investment Portfolio.

As at March 31, 2009, VaR at a 90 percent confidence level indicates that one year in 10 the portfolio can be expected to lose at least the following amounts:

	VaR	% of CPP investment portfolio ⁽¹⁾
	(in millions of dollars)	
CPP reference portfolio	10,370	9.7
CPP investment portfolio active risk	1,720	1.6
CPP investment portfolio ⁽²⁾	11,351	10.6

(1) Excludes certain assets where the market risk exposure is not monitored using VaR, such as the assets of the Cash for Benefits Portfolio which is a separately managed short-term cash management program designed to facilitate monthly benefit payments by the CPP.

(2) CPP Investment Portfolio VaR is less than the sum of the CPP Reference Portfolio VaR and CPP Investment Portfolio Active Risk due to the beneficial impact of risk diversification.

ii. Credit Risk:

Credit risk is the risk of financial loss due to a counterparty failing to meet its contractual obligations or a reduction in the value of the assets due to a decline in the credit quality of the borrower, counterparty, guarantor or the assets (collateral) supporting the credit exposure. The CPPIB's most significant exposure to credit risk is its investment in debt securities and over-the-counter derivatives (as discussed in Note 6f). The carrying amounts of these investments as presented in the Consolidated Schedule of Investments represent the maximum credit risk exposure at the balance sheet date.

Oversight for credit risk resides with the CPPIB's Credit Committee, a sub-committee of their Investment Planning Committee ("IPC"), and chaired by their Chief Operations Officer. The IPC, chaired by the President and Chief Executive Officer is accountable for monitoring and managing the total portfolio strategic risk exposures and providing strategic direction to the investment departments. The Credit Committee advises the IPC on the total portfolio exposure to credit risk and whether changes are warranted in the allocation of credit risk within the overall limits established by their Board of Directors. The Credit Committee ensures that the credit risks are identified, measured and monitored regularly and communicated at least monthly to the IPC and at least quarterly to the Board of Directors.

Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2009—Continued

Credit risk measurement and reporting are performed by professional risk managers within CPPIB's Investment Risk Management group ("IRM"). IRM provides qualitative and quantitative analysis and oversight of credit risk, monitoring exposure limits, augmented by detailed analysis of single-name and sector exposures. Credit VaR is the common measure of credit risk across all investment strategies. IRM works closely with the investment departments to provide an evaluation of the credit risk created by significant transactions. Detailed reports of credit risk and counterparty exposures are provided weekly to CPPIB's management and at least monthly to their Credit Committee and their IPC.

The CPPIB manages credit risk by setting overall credit exposure limits by credit rating category. The Board of Directors approves the credit exposure limits at least once every fiscal year. Counterparties are assigned a credit rating as determined by a recognized

credit rating agency, where available, or as determined through an internal credit rating process. Where the internal credit rating is lower than the rating determined by a recognized credit rating agency, the internal credit rating will prevail. Credit exposure to any single counterparty is limited to maximum amounts as specified in the investment policies. The Credit Committee has also established single-name sub-limits within the credit exposure limits to mitigate risks arising from concentrated exposures to certain counterparties. IRM measures and monitors sub-limits and credit exposure limits daily for compliance and reports to the Credit Committee and IPC at least monthly, or more frequently as necessary.

The fair value of debt securities and over-the-counter derivatives exposed to credit risk, by credit rating category and without taking into account any collateral held or other credit enhancements, are as follows:

(in millions of dollars)

Credit Rating	As at March 31, 2009					% of total
	Bonds ⁽¹⁾⁽²⁾	Money market securities ⁽¹⁾	Reverse repurchase agreements ⁽¹⁾⁽³⁾	Over-the-counter derivatives	Total	
AAA/R-1 (high)	8,257	11,634		598	20,489	44
AA/R-1 (mid)	15,627	2,286		172	18,085	39
A/R-1 (low)	4,127		4,003	31	8,161	17
BBB/R-2 (low)	229				229	
Total	28,240	13,920	4,003	801	46,964	100

⁽¹⁾ Includes accrued interest.

⁽²⁾ Includes inflation-linked bonds.

⁽³⁾ As at March 31, 2009, fixed income securities with a fair value of \$4,084 million and an AAA credit rating were received as collateral which mitigates the credit risk exposure on the reverse repurchase agreements (see Note 6f).

Canada Pension Plan—Continued**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2009—Continued**

Credit risk exposure on over-the-counter derivatives is mitigated through the use of master netting arrangements and collateral. Master netting arrangements are entered into with all counterparties so that, if an event of default occurs, all amounts with the counterparty are terminated and settled on a net basis. Credit support annexes are negotiated with certain counterparties and require that collateral, in the form of cash or fixed income securities, be provided to the CPPIB when the positive fair value of the derivative contract exceeds certain threshold amounts. As at March 31, 2009, master netting arrangements and collateral held reduced the credit risk exposure to over-the-counter derivatives from \$801 million to \$432 million.

In addition to the above, the CPPIB is indirectly exposed to credit risk on the underlying securities of fund investments.

iii. Liquidity Risk:

Liquidity risk is the risk of being unable to generate sufficient cash or its equivalent in a timely and cost-effective manner to meet investment commitments as they come due. The CPPIB mitigates liquidity risk through its unsecured credit facilities (see Note 7) available in the amount of \$1.5 billion (2008 – \$1.5 billion) and the ability to readily dispose of certain investments that are traded in an active market. These include a liquid portfolio of publicly-traded equities, money market securities, marketable bonds and inflation-linked bonds.

The CPPIB is also exposed to liquidity risk through its responsibility for providing cash management services to the CPP (see Note 11). In order to manage liquidity risk associated with this short-term cash management program, the assets required for this purpose are segregated from the investment portfolio and separately managed as the Cash for Benefits Portfolio. Liquidity risk is also managed by investing these assets in liquid money market instruments with the primary objective to ensure that the CPP has the necessary liquidity to meet benefit payment obligations on any business day.

6. Investments and investment liabilities

As stated in Note 1, the role of the CPPIB is to invest the assets with a view to achieving a maximum rate of return without undue risk of loss, with regard to the factors that may affect the funding of the CPP and the ability of the CPP to meet its financial obligations on any given business day. To achieve their mandate, the CPPIB has established investment policies in accordance with its regulations. These set out the manner in which their assets shall be invested and their financial risks managed and mitigated through the Risk/Return Accountability Framework.

(a) Equities

- i. Public equity investments are made directly or through funds. Investment management fees are paid to investment managers for externally managed investments and include an incentive portion that fluctuates with investment performance. As at March 31, 2009, public equities include fund investments with a fair value of \$1,730 million (2008 – \$1,202 million).
- ii. Private equity investments are generally made directly or through ownership in limited partnership arrangements which have a typical term of 10 years. The private equity investments represent equity ownerships or investments with the risk and return characteristics of equity. As at March 31, 2009, private equities include direct investments with a fair value of \$2,906 million (2008 – \$3,219 million).

With respect to limited partnership arrangements, the CPPIB advances capital to the limited partnerships, a portion of which, commonly referred to as management fees, is used by the General Partners to select and provide ongoing management support to the underlying companies. Management fees generally vary between one percent and two percent of the total amount committed to the limited partnerships and are expensed as incurred.

(b) Fixed income

- i. Bonds consist of marketable and Canadian government non-marketable bonds.

The non-marketable bonds issued by the provinces prior to 1998 have rollover provisions attached to them by the Act which permit each issuer, at their option, to roll over the bonds on maturity for a further 20-year term at a rate based on capital markets borrowing rates for that province existing at the time of rollover. The non-marketable bonds are also redeemable before maturity at the option of the issuers.

In lieu of exercising its statutory rollover right described in the preceding paragraph, agreements between the CPPIB and the provinces permit each province to repay the bond and concurrently cause the CPPIB to purchase a replacement bond or bonds in a total principal amount not exceeding the principal amount of the maturing security for a term of not less than five years and not greater than 30 years. Such replacement bonds contain rollover provisions that permit the issuer, at its option, to roll over the bond for successive terms of not less than five years and are subject in all cases to the maximum 30 years outside the maturity date. The replacement bonds are also redeemable before maturity at the option of the issuers.

Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2009—Continued

The terms to maturity of the marketable and non-marketable bonds, not including any rollover options or accrued interest, as at March 31 are as follows:

TERMS TO MATURITY
(in millions of dollars)

	2009					2008	
	Within 1 year	1 to 5 years	6 to 10 years	Over 10 years	Total	Average effective yield	Average effective yield
Marketable bonds							
Government of Canada	1	262	302	304	869	2.9%	3.6%
Canadian provincial governments	1	229	243	482	955	4.6%	4.4%
Canadian government corporations	111	1,367	214	279	1,971	3.3%	4.1%
Corporate bonds	6	246	134	69	455	7.8%	
Total marketable bonds	119	2,104	893	1,134	4,250		
Non-marketable bonds							
Government of Canada	73	511			584	0.9%	2.7%
Canadian provincial governments	2,228	6,474	638	12,741	22,081	4.6%	4.6%
Total non-marketable bonds	2,301	6,985	638	12,741	22,665		
Total	2,420	9,089	1,531	13,875	26,915	4.5%	4.5%

- ii. Other debt instrument consists of investments in distressed mortgage and private debt funds.

(c) Absolute return strategies

Absolute return strategies consist of investments in funds whose objective is to generate positive returns regardless of market conditions, that is, returns with a low correlation to broad market indices. The underlying securities of the funds could include, but are not limited to, equities, fixed income securities and derivatives.

(d) Inflation-sensitive assets

- i. The CPPIB obtains exposure to real estate through investments in publicly-traded securities, funds and privately held real estate.

Private real estate investments are held by wholly-owned subsidiaries and are managed on behalf of the CPPIB by investment managers through co-ownership arrangements. As at March 31, 2009, the subsidiaries' share of these investments includes assets of \$7,610 million (2008 – \$7,421 million) and \$930 million of secured debt (2008 – \$980 million), with a weighted average fixed interest rate of 6.6 percent and terms to maturity of one to 19 years.

Included in the private real estate are investments in joint ventures. The CPPIB's proportionate interest in joint ventures is summarized as follows:

As at March 31	2009	2008
	(in millions of dollars)	
Proportionate share of net assets		
Assets	4,860	5,173
Liabilities	(930)	(980)
	3,930	4,193

For the year ended March 31	2009	2008
	(in millions of dollars)	
Proportionate share of net income		
Revenue	567	531
Expenses	(363)	(328)
	204	203

Canada Pension Plan—ContinuedNOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2009—Continued

- ii. The terms to maturity of the inflation-linked bonds as at March 31 are as follows:

TERMS TO MATURITY
(in millions of dollars)

	2009					2008	
	Within 1 year	1 to 5 years	6 to 10 years	Over 10 years	Total	Average effective yield	Average effective yield
Inflation-linked bonds		107	140	528	775	2.8%	3.9%

- iii. Infrastructure investments are generally made directly, but can also occur through limited partnership arrangements that have a typical term of 10 years. As at March 31, 2009, infrastructure includes direct investments with a fair value of \$3,154 million (2008 – \$1,913 million). Direct investments do not have management fees, while management fees for limited partnership infrastructure investments are treated similarly to private equity management fees as discussed in Note 6a).

(e) Securities Sold under Repurchase Agreements and Purchased under Reverse Repurchase Agreements

Securities sold under repurchase agreements are accounted for as collateralized borrowing as they represent the sale of securities effected with a simultaneous agreement to buy them back at a specified price and at a specified future date. The securities sold continue to be recognized as an investment of the CPPIB with any changes in fair value recorded as net gain (loss) on investments (see Note 9). Securities purchased under reverse repurchase agreements are not recognized as an investment of the CPPIB and are accounted for as collateralized lending as they represent the purchase of securities effected with a simultaneous agreement to sell them back at a specified price and at a specified future date. The fair value of securities to be resold under these reverse repurchase agreements is monitored and additional collateral is obtained when appropriate to protect against credit exposure. In the event of counterparty default, the CPPIB has the right to liquidate the collateral held. Repurchase and reverse repurchase agreements are carried on the Consolidated Schedule of Investments at the amounts at which the securities were initially acquired or sold. Interest incurred on repurchase agreements and interest earned on reverse repurchase agreements are included in investment income (see Note 9).

As at March 31, 2009, the securities sold under repurchase agreements of \$99 million (2008 – \$nil) have terms to maturity of less than one year and a weighted average fixed interest rate of 0.8 percent. As at March 31, 2009, the securities purchased under reverse repurchase agreements of \$4,000 million (2008 – \$nil) have terms to maturity of one to three years and an average effective yield of 2.1 percent.

As at March 31, 2009, fixed income securities with a fair value of \$4,084 million (2008 – \$nil) were held as collateral on reverse repurchase agreements of which \$3,923 million (2008 – \$nil) may be sold or repledged. The fair value of securities collateral sold or repledged as at March 31, 2009 is \$nil (2008 – \$nil). As at March 31, 2009, fixed income securities with a fair value of \$100 million (2008 – \$nil) were pledged as collateral on repurchase agreements. These transactions are conducted under terms and conditions that are common and customary to collateral arrangements.

(f) Derivative contracts

A derivative is a financial contract, the value of which is derived from the value of underlying assets, indices, interest rates or currency exchange rates. The fair value of these contracts is reported as derivative receivables and derivative liabilities on the Consolidated Schedule of Investments. Derivative exposure generally includes the fair value adjustment plus the notional amount of the contract.

The CPPIB uses the following types of derivative instruments as described below:

Swaps

Swaps include equity, variance, inflation-linked bond, cross-currency interest rate, bond, interest rate and credit default swaps which are over-the-counter contractual agreements generally between two counterparties to exchange a series of cash flows with

Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2009—Continued

predetermined conditions based on notional amounts. Swaps are used for yield-enhancement purposes or to adjust exposures to certain equities, bonds, currencies, inflation-linked bonds or interest rates without directly purchasing or selling the underlying asset. Swap contracts create credit risk exposure due to the possible inability of counterparties to meet the terms of the contract. There is also risk arising from exposure to movements in equity values, credit ratings, interest rates and foreign exchange rates, as applicable.

Futures

Futures include equity and bond futures which are standardized contracts transacted on an exchange to purchase or sell a specified quantity of equities or bonds at a predetermined price and date in the future. Futures are used to adjust exposures to certain equities and bonds without directly purchasing or selling the underlying asset. The primary risks associated with futures contracts are related to the exposure to movements in equity values, interest rates and foreign exchange rates, as applicable. Credit risk on exchange-traded futures is limited, as these transactions are executed on regulated exchanges, each of which is associated with a well-capitalized clearing house that assumes the obligations of both counterparties.

Options

Equity options written, which are transacted over-the-counter, are contractual agreements where the seller (writer) gives the purchaser the right, but not the obligation, to buy a specified quantity of a particular stock at or before a specified future date at a predetermined price. The seller receives a premium from the purchaser for this right. Equity options are used for yield-enhancement purposes or to adjust exposures to certain equities without directly purchasing or selling the underlying asset. The primary risks associated with equity options are exposure to movements in equity values and foreign exchange rates as applicable. Credit risk exposure on over-the-counter options arises due to the possible inability of counterparties to meet the terms of the contract.

Forwards

Forward contracts include foreign exchange and interest rate forwards which are over-the-counter contractual agreements negotiated between two counterparties to either purchase or sell a specified amount of foreign currencies or interest rate sensitive financial instruments at a predetermined price and date in the future. Forward contracts are used for yield-enhancement purposes or to manage exposures to currencies and interest rates. The primary risks associated with forward contracts arise from exposure to movements in foreign exchange and interest rates, as applicable, and from the possible inability of counterparties to meet the terms of the contract.

Warrants

Warrants are transacted both over-the-counter and through exchanges where the issuer gives the purchaser the right, but not the obligation, to buy a specified quantity of stock of the issuer at or before a specified future date at a predetermined price. Warrants are used for yield-enhancement purposes. The primary risks associated with warrants are exposure to movements in equity values and foreign exchange rates as applicable.

Notional Amounts and Fair Value of Derivative Contracts

Notional amounts of derivative contracts represent the contractual amounts to which a rate or price is applied for computing the cash flows to be exchanged. The notional amounts are used to determine the gains/losses and fair value of the contracts and are generally a measure of the exposure to the asset class to which the contract relates. They are not recorded as assets or liabilities on the balance sheet. Notional amounts do not represent the potential gain or loss associated with the market risk or credit risk associated with a derivative contract.

Canada Pension Plan—Continued**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2009—Continued**

The fair value of derivative contracts held is as follows:

(in millions of dollars)

	As at March 31, 2009			For the year ended March 31, 2009	
	Positive fair value	Negative fair value	Net fair value	Average positive fair value ⁽¹⁾	Average negative fair value ⁽¹⁾
Equity contracts					
Equity swaps	470	(273)	197	363	(425)
Variance swaps	6	(138)	(132)	4	(84)
Equity futures	51	(1)	50	36	(34)
Warrants	190		190	172	
Written options		(128)	(128)		(99)
Total equity contracts	717	(540)	177	575	(642)
Foreign exchange contracts					
Forwards	122	(165)	(43)	153	(212)
Total foreign exchange contracts	122	(165)	(43)	153	(212)
Interest rate contracts					
Bond swaps	6		6	7	(8)
Cross-currency interest rate swaps		(412)	(412)		(238)
Inflation-linked bond swaps	193		193	31	(45)
Interest rate forwards					
Bond futures	1		1		
Interest rate swaps	3	(2)	1	3	
Total interest rate contracts	203	(414)	(211)	41	(291)
Credit contracts					
Credit default swaps		(1)	(1)		(1)
Total credit contracts		(1)	(1)		(1)
Total	1,042	(1,120)	(78)	769	(1,146)

	As at March 31, 2008			For the year ended March 31, 2008	
	Positive fair value	Negative fair value	Net fair value	Average positive fair value ⁽¹⁾	Average negative fair value ⁽¹⁾
Equity contracts					
Equity swaps	227	(198)	29	288	(237)
Variance swaps		(1)	(1)		
Equity futures	16	(5)	11	12	(12)
Warrants					
Written options					
Total equity contracts	243	(204)	39	300	(249)
Foreign exchange contracts					
Forwards	79	(224)	(145)	186	(150)
Total foreign exchange contracts	79	(224)	(145)	186	(150)
Interest rate contracts					
Bond swaps	13	(8)	5	9	(3)
Cross-currency interest rate swaps		(62)	(62)		(5)
Inflation-linked bond swaps	9		9	1	
Interest rate forwards					
Bond futures					
Interest rate swaps					
Total interest rate contracts	22	(70)	(48)	10	(8)
Credit contracts					
Credit default swaps					
Total credit contracts					
Total	344	(498)	(154)	496	(407)

⁽¹⁾ Determined using month-end values

Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2009—Continued

The terms to maturity and the notional amounts for derivative contracts held as at March 31 are as follows:

(in millions of dollars)

	2009				2008			
	Within 1 year	1 to 5 years	6 to 10 years	Total	Within 1 year	1 to 5 years	6 to 10 years	Total
Equity contracts								
Equity swaps	14,363	1,296		15,659	10,796	1,500		12,296
Variance swaps	3	110	4,877	4,990			597	597
Equity futures	3,781			3,781	2,969			2,969
Warrants	59	377	8	444				
Written options		265		265				
Total equity contracts	18,206	2,048	4,885	25,139	13,765	1,500	597	15,862
Foreign exchange contracts								
Forwards	16,597			16,597	14,899			14,899
Total foreign exchange contracts	16,597			16,597	14,899			14,899
Interest rate contracts								
Bond swaps	1,469			1,469	2,401			2,401
Cross-currency interest rate swaps	1,477			1,477		1,477		1,477
Inflation-linked bond swaps	3,099			3,099	762			762
Interest rate forwards					276			276
Bond futures	379			379				
Interest rate swaps		546	46	592				
Total interest rate contracts	6,424	546	46	7,016	3,439	1,477		4,916
Credit contracts								
Credit default swaps		74	25	99				
Total credit contracts		74	25	99				
Total	41,227	2,668	4,956	48,851	32,103	2,977	597	35,677

(g) Securities lending

In September 2008, the CPPIB suspended its securities lending program. In normal market conditions, securities lending is a low risk way to add incremental value to the portfolio. Credit risk associated with securities lending was mitigated by requiring the borrower to provide daily collateral in the form of readily marketable investments of greater market value than the securities loaned. However, heightened credit and counterparty risk have significantly altered the risk-return equation. As at March 31, 2009, the CPPIB's investments include securities loaned with a fair value of \$nil (2008 – \$2,480 million). The fair value of collateral received in respect of the securities loaned is \$nil (2008 – \$2,606 million).

7. Credit facilities

The CPPIB maintains \$1.5 billion (2008 – \$1.5 billion) of unsecured credit facilities to meet potential liquidity requirements. As at March 31, 2009, the total amount drawn on the credit facilities is \$nil (2008 – \$nil).

8. Payables and accrued liabilities

	2009	2008
	(in millions of dollars)	
Operating expenses	124	121
Pensions and benefits payable	229	161
Tax deductions due to Canada Revenue Agency	115	110
Total payables and accrued liabilities	468	392

Canada Pension Plan—ContinuedNOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2009—Continued**9. Net investment loss**

Net investment loss is reported net of transaction costs and investment management fees.

Net investment income (loss) by asset class and after giving effect to derivative contracts and investment receivables and liabilities for the year ended March 31 is as follows:

(in millions of dollars)

	2009					
	Investment income ⁽¹⁾	Net gain (loss) on investments ⁽²⁾⁽³⁾⁽⁴⁾	Total investment income (loss)	Investment management fees	Transaction costs	Net investment income (loss)
Equities						
Canada						
Public equities	339	(9,012)	(8,673)	(1)	(19)	(8,693)
Private equities	11	(69)	(58)	(11)	(2)	(71)
	350	(9,081)	(8,731)	(12)	(21)	(8,764)
Foreign developed markets						
Public equities	1,617	(12,154)	(10,537)	(28)	(27)	(10,592)
Private equities	57	(2,665)	(2,608)	(222)	(7)	(2,837)
	1,674	(14,819)	(13,145)	(250)	(34)	(13,429)
Emerging markets						
Public equities	3	(101)	(98)	(1)	(6)	(105)
Private equities		(15)	(15)	(25)		(40)
	3	(116)	(113)	(26)	(6)	(145)
	2,027	(24,016)	(21,989)	(288)	(61)	(22,338)
Fixed Income						
Bonds	1,308	638	1,946			1,946
Other debt	2	(1,295)	(1,293)	(13)		(1,306)
Money market securities	100	(422)	(322)			(322)
	1,410	(1,079)	331	(13)		318
Absolute Return Strategies		108	108	(20)		88
Inflation-Sensitive Assets						
Public real estate	18	(269)	(251)	(8)	(1)	(260)
Private real estate	320	(1,485)	(1,165)	(49)	(11)	(1,225)
Inflation-linked bonds	55	(131)	(76)			(76)
Infrastructure	237	(295)	(58)	(5)	(20)	(83)
	630	(2,180)	(1,550)	(62)	(32)	(1,644)
Interest on Operating Balance	6		6			6
Total	4,073	(27,167)	(23,094)	(383)	(93)	(23,570)

Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2009—Continued

(in millions of dollars)

	2008					
	Investment income ⁽¹⁾	Net gain (loss) on investments ⁽²⁾⁽³⁾	Total investment income (loss)	Investment Management fees	Transaction costs	Net investment income (loss)
Equities						
Canada						
Public equities	309	986	1,295	(8)	(23)	1,264
Private equities	13	21	34	(12)	(7)	15
	322	1,007	1,329	(20)	(30)	1,279
Foreign developed markets						
Public equities	1,881	(7,694)	(5,813)	(8)	(26)	(5,847)
Private equities	105	980	1,085	(128)	(12)	945
	1,986	(6,714)	(4,728)	(136)	(38)	(4,902)
Emerging markets						
Public equities		(50)	(50)			(50)
Private equities		8	8	(17)		(9)
		(42)	(42)	(17)		(59)
	2,308	(5,749)	(3,441)	(173)	(68)	(3,682)
Fixed Income						
Bonds	1,426	560	1,986			1,986
Other debt		(48)	(48)	(2)	(1)	(51)
Money market securities	67	9	76			76
	1,493	521	2,014	(2)	(1)	2,011
Absolute Return Strategies		106	106	(23)		83
Inflation-Sensitive Assets						
Public real estate	28	(222)	(194)	(5)	(1)	(200)
Private real estate	259	276	535	(27)	(19)	489
Inflation-linked bonds	89	287	376			376
Infrastructure	134	551	685	(3)	(24)	658
	510	892	1,402	(35)	(44)	1,323
Interest on Operating Balance	8		8			8
Total	4,319	(4,230)	89	(233)	(113)	(257)

(1) Includes interest income, dividends, securities lending income and private real estate operating income, net of interest expense.

(2) Includes realized gains and losses from investments and unrealized gains and losses on investments held at the end of the period.

(3) Includes foreign exchange gains of \$6,789 million (2008 – foreign exchange losses of \$1,365 million).

(4) Includes net unrealized losses of \$1,209 million which represent the change in fair value estimated on direct investments in private equities, infrastructure, and private real estate where the fair value is derived primarily from assumptions based on non-observable market data.

10. Operating expenses

	2009	2008
	(in millions of dollars)	
General operating expenses	309	275
Salaries and benefits	364	306
Professional and consulting fees	21	18
Total Operating Expenses	694	599

Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2009—Continued

11. Net assets and changes in net assets for accountability purposes

The administration of the CPP's assets and activities is shared between various government of Canada's departments and the CPPIB. The CPPIB is responsible for investing the majority of the CPP's assets, while the Government of Canada (GoC), through various federal departments, manages the remainder of the assets, as well as the collection of the CPP contributions and the administration and payments of the CPP benefits. For accountability purposes, the following table presents summary information on the levels of assets and liabilities and sources of income and expenses managed by the GoC and the CPPIB respectively.

(in millions of dollars)

	2009			2008		
	Government of Canada	CPP Investment Board	Total	Government of Canada	CPP Investment Board	Total
Assets	4,886	112,486	117,372	4,371	130,923	135,294
Liabilities	365	6,985	7,350	289	8,220	8,509
Net assets	4,521	105,501	110,022	4,082	122,703	126,785
Income (loss):						
Contributions	36,506		36,506	35,346		35,346
Investment income (loss)	6	(23,576)	(23,570)	11	(268)	(257)
	36,512	(23,576)	12,936	35,357	(268)	35,089
Expenses:						
Pensions and benefits	29,005		29,005	27,536		27,536
Operating expenses	505	189	694	445	154	599
	29,510	189	29,699	27,981	154	28,135
Increase (decrease) in net assets	7,002	(23,765)	(16,763)	7,376	(422)	6,954

Pursuant to Section 108.1 of the *CPP Act* and the Agreement dated as of April 1, 2004, amounts not required to meet specified obligations of the CPP are transferred weekly to the CPPIB. The funds originate from employer and employee contributions to the CPP and interest income generated from the deposit with the Receiver General.

In September 2004, the CPPIB assumed responsibility for providing cash management services to the CPP, including periodic return, on at least a monthly basis, of funds required to meet CPP pension, benefits and operating expenses obligations.

Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2009—Continued

During the year ended March 31, 2009, a total of \$29.1 billion was transferred to the CPPIB and a total of \$22.6 billion was returned to the CPP to meet its liquidity requirements.

ACTIVITIES DURING THE YEAR

(in millions of dollars)

	2009	2008
Canada Pension Plan Investment Board		
Accumulated transfers to CPPIB, beginning of year	153,073	125,289
Transfers of bonds titles and accrued interest		630
Transfers of funds to CPPIB	29,131	27,154
Accumulated transfers to CPPIB, end of year	182,204	153,073
Accumulated transfers from CPPIB, beginning of year	(62,714)	(42,120)
Transfers of funds from CPPIB	(22,568)	(20,594)
Accumulated transfers from CPPIB, end of year	(85,282)	(62,714)
Net accumulated transfers to CPPIB	96,922	90,359

12. Commitments

The CPPIB has committed to enter into investment transactions, which will be funded over the next several years in accordance with the agreed terms and conditions. As at March 31, 2009, the commitments total \$23.9 billion (2008 – \$18.6 billion).

As at March 31, 2009, the CPPIB has made lease and other commitments of \$54.7 million (2008 – \$59.4 million) over the next nine years.

13. Contingencies

(a) Appeals relating to the payment of pensions and benefits

At March 31, 2009, there were 6,810 (6,962 in 2008) appeals relating to the payment of CPP disability benefits. These contingencies are reasonably estimated, using historical information, at an amount of \$71 million (\$79 million in 2008), which was recorded as an accrued liability in the CPP 2008–2009 financial statements. Any eligible benefit will be accounted for in the period in which the amount becomes determinable.

(b) Other claims and legal proceedings

In the normal course of operations, the CPP is involved in various claims and legal proceedings. While the total amount claimed in these actions may be material, their outcomes are not determinable. The CPP records an allowance for claims and legal proceedings when it is likely that there will be a future payment and a reasonable estimate of the loss can be made. No such allowance was recognized in the financial statements for the 2008-2009 and 2007–2008 fiscal years for these claims and legal proceedings.

(c) Guarantees and indemnifications

The CPPIB provides indemnifications to its officers, directors, certain others and, in certain circumstances, to various counterparties. The CPPIB may be required to compensate these parties for costs incurred as a result of various contingencies such as changes in laws and regulations and litigation claims. The contingent nature of the indemnification agreements prevents the CPPIB from making a reasonable estimate of the maximum potential payments the CPPIB could be required to make. To date, the CPPIB has not received any claims nor made any payments pursuant to such indemnifications.

Canada Pension Plan—Concluded

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2009—Concluded

14. Related party transactions

In addition to the information already disclosed in the other Notes to the Consolidated Financial Statements, the CPP has \$4,662 million (2008 – \$4,128 million) of contributions receivable from the Canada Revenue Agency.

The CPP enters into transactions with the Government of Canada in the normal course of business, which are recorded at the exchange value. The costs are based on estimated allocations of costs and are charged to the CPP in accordance with various memoranda of understanding.

TRANSACTIONS FOR THE YEAR

(in millions of dollars)

	2009	2008
Pension and benefit delivery, accommodation and corporate services		
Human Resources and Skills Development Canada	345	291
Collection of contributions and investigation services		
Canada Revenue Agency and Royal Canadian Mounted Police	146	140
Cheque issue and computer services		
Public Works and Government Services Canada	12	12
Actuarial services		
Office of the Superintendent of Financial Institutions and Department of Finance	2	2
Total	505	445

15. Comparative figures

Certain comparative figures have been reclassified to conform to the current year's presentation.

Government Annuities Account

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying financial statements of the Government Annuities Account have been prepared in accordance with Canadian generally accepted accounting principles, by the management of Human Resources and Skills Development Canada. Management is responsible for the integrity and objectivity of the information in the financial statements, including the amounts which must, of necessity, be based on best estimates and judgement.

In support of its responsibility for the integrity and fairness of the financial statements, management has developed and maintains books of account, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance that transactions comply with relevant authorities, assets are safeguarded and proper records are maintained.

The management of Human Resources and Skills Development Canada recognizes the responsibility of conducting its affairs in compliance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and regulations.

The Auditor General of Canada, the external auditor of the Government Annuities Account, conducts an independent audit of the consolidated financial statements in accordance with Canadian generally accepted auditing standards and reports to the Minister of Human Resources and Skills Development.

JANICE CHARETTE
*Deputy Minister
Human Resources and
Skills Development Canada*

MICHAEL J. SAUCIER, CMA
*Acting Chief Financial Officer
Human Resources and
Skills Development Canada*

Gatineau, Canada
July 17, 2009

REPORT OF THE ACTUARY

I have valued the actuarial liabilities in the balance sheet of the Government Annuities Account as at March 31, 2009 and their change in the Account's statement of operations and actuarial liabilities for the year then ended.

As prescribed in the *Government Annuities Regulations*, the valuation was based on the mortality rates from the 1983 mortality tables published by the Society of Actuaries, for individual and group annuities respectively, modified by Projection Scale G. The valuation assumed a seven percent annual interest rate, also as stipulated in the *Regulations*.

The valuation was conducted in accordance with accepted actuarial principles to the extent that they apply. Significant differences are as follows: first, the Account's assets are in the form of a deposit with the Receiver General for Canada, so actuarial liabilities were based on the present value of future payments discounted at the prescribed interest rate; second, administrative expenses are paid by the government out of general funds, so no provision is made in the valuation; and finally, given the need for a realistic valuation and based on the size and long standing existence of this group of annuitants, there are no added margins for mortality risks.

In my opinion, the valuation is appropriate, it conforms to statutory requirements and the financial statements fairly present its results.

Luc Taillon
Fellow of the Canadian Institute of Actuaries
Chief Actuary
Human Resources and Skills Development Canada

Gatineau, Canada
July 17, 2009

Government Annuities Account—Continued**AUDITOR'S REPORT**

TO THE MINISTER OF HUMAN RESOURCES AND SKILLS
DEVELOPMENT

I have audited the balance sheet of the Government Annuities Account as at March 31, 2009 and the statements of operations and actuarial liabilities and cash flow for the year then ended. These financial statements are the responsibility of the management of Human Resources and Skills Development Canada. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Account as at March 31, 2009 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Further, in my opinion, the transactions of the Account that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and regulations.

John O'Brien, CA
Principal
for the Auditor General of Canada

Halifax, Canada
July 17, 2009

BALANCE SHEET

AS AT MARCH 31, 2009
(in thousands of dollars)

ASSETS	2009	2008	LIABILITIES	2009	2008
Deposit with Receiver General for Canada (Note 4)	251,273	274,818	Actuarial surplus due to Canada	3,198	2,642
Accrued interest due from Canada	18,930	20,669	Actuarial liabilities (Note 5)	267,173	292,987
Accounts receivable	168	142			
	270,371	295,629		270,371	295,629

The accompanying notes are an integral part of these financial statements.

Approved by:

JANICE CHARETTE
Deputy Minister
Human Resources and
Skills Development Canada

MICHAEL J. SAUCIER, CMA
Acting Chief Financial Officer
Human Resources and
Skills Development Canada

Government Annuities Account—Continued

STATEMENT OF OPERATIONS AND ACTUARIAL LIABILITIES
FOR THE YEAR ENDED MARCH 31, 2009

(in thousands of dollars)

	2009	2008
Payments and other charges		
Annuity payments	41,523	44,438
Premium refunds	87	145
Unclaimed annuities transferred to Consolidated Revenue Fund	138	162
	41,748	44,745
Income		
Interest from		
Canada (Note 4)	18,930	20,669
Premiums (Note 4)	29	23
Reclaimed annuities recovered from Consolidated Revenue Fund	173	247
	19,132	20,939
Services received without charge (Note 3(f))	2,161	2,538
Services contributed by Human Resources and Skills Development Canada (Note 3(f))	(2,161)	(2,538)
Excess of payments and other charges over income for the year	22,616	23,806
Actuarial liabilities, beginning of year	292,987	319,435
	270,371	295,629
Actuarial surplus due to Canada	3,198	2,642
Actuarial liabilities, end of year (Note 5)	267,173	292,987
Actuarial liabilities are comprised of:		
Deferred annuities, present value	13,038	14,773
Matured annuities, present value	254,135	278,214
	267,173	292,987

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31, 2009

(in thousands of dollars)

	2009	2008
Cash flows from (used in) operations		
Payments to annuitants	(41,610)	(44,583)
Interest received	20,669	22,494
Reclaimed annuities recovered from Consolidated Revenue Fund	173	247
Unclaimed annuities transferred to Consolidated Revenue Fund	(138)	(162)
Premiums received from annuitants	29	23
Other payments	(26)	(2)
	(20,903)	(21,983)
Actuarial surplus remitted to Consolidated Revenue Fund	(2,642)	(2,884)
Decrease in deposit with Receiver General for Canada	(23,545)	(24,867)
Deposit with Receiver General for Canada, beginning of year	274,818	299,685
Deposit with Receiver General for Canada, end of year	251,273	274,818

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2009

1. Authority and purpose

The Government Annuities Account (the Account) was established in 1908 by the *Government Annuities Act*, as modified by the *Government Annuities Improvement Act*.

The purpose of the *Government Annuities Act* was to assist individuals and groups of Canadians to prepare financially for their retirement by purchasing Government Annuities. In 1975, the *Government Annuities Improvement Act* discontinued future sales of Government Annuity contracts. Annuities are deferred until their maturity date, at which time payments to annuitants begin.

The Account is administered by Human Resources and Skills Development Canada and operates through the Consolidated Revenue Fund.

Government Annuities Account—Continued

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2009—Continued

2. New accounting standards

On April 1, 2008, the Account adopted the Canadian Institute of Chartered Accountants (CICA) handbook Section 1535 – Capital Disclosures, as well as Section 3862 – Financial Instruments – Disclosures and Section 3863 – Financial Instruments – Presentation.

Section 1535 – Capital Disclosures specifies the disclosure of (i) an entity's objectives, policies, and processes for managing capital, (ii) quantitative data about what the entity regards as capital, (iii) whether the entity has complied with any capital requirements, and (iv) if it has not complied, the consequences of such non-compliance. The adoption of this standard had no significant impact on the Account's financial statements other than additional note disclosure in Note 8.

Section 3862 – Financial Instruments – Disclosures and Section 3863 – Financial Instruments – Presentation replace Section 3861 – Financial Instruments – Disclosure and Presentation. The new standards revise and enhance disclosure requirements about the nature and extent of the risks arising from financial instruments and how the entity manages those risks. The adoption of these standards had no significant impact on the Account's financial statements other than additional note disclosure in Note 7.

3. Significant accounting policies

The financial statements of the Government Annuities Account are prepared in accordance with Canadian generally accepted accounting principles. The significant accounting policies are:

(a) Actuarial liabilities

The method utilized to calculate the actuarial liabilities is in accordance with the *Government Annuities Improvement Act* and regulations.

Actuarial liabilities comprise, in respect of deferred and matured annuities, the present value of such annuities actuarially determined on the basis of such rate or rates of interest and mortality tables as is prescribed.

(b) Actuarial surplus/deficit

At the end of any fiscal year, the recorded amount of actuarial liabilities may be different than the amount of actuarial liabilities determined by the actuary. The difference is recorded as an actuarial surplus or deficit, which is remitted to or recovered from the Consolidated Revenue Fund.

(c) Interest from Canada

Interest from Canada is recorded on the accrual basis and is calculated on actuarial liabilities as prescribed by the *Government Annuities Improvement Act*.

(d) Unclaimed annuities

Unclaimed annuities represent amounts transferred to the Consolidated Revenue Fund in respect of annuities that could not be paid because the annuitants could not be located.

(e) Reclaimed annuities

Reclaimed annuities represent previously unclaimed amounts that had been transferred to the Consolidated Revenue Fund. Where the annuitants are subsequently located, the actuarially determined value of the annuities are transferred back to the Account.

(f) Services received without charge

Administrative services, including actuarial services, received without charge from Human Resources and Skills Development Canada are recorded in the Statement of Operations and Actuarial Liabilities at their estimated carrying amount. A corresponding amount is credited directly to the Statement of Operations and Actuarial Liabilities.

(g) Management estimates

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amount of assets, actuarial liabilities, and income at the date of the financial statements. Despite the use of management's best estimates, it is possible that the amounts for the actuarial liabilities and related accounts could change materially in the near term.

(h) Comprehensive income

Effective April 1, 2007, the Canadian Institute of Chartered Accountants issued Section 1530, Comprehensive Income, which requires the presentation of comprehensive income, consisting of net income and other comprehensive income. The requirements of section 1530 have no impact on the Account's financial statements.

4. Premiums deposited with Receiver General for Canada

Premiums are deposited with the Receiver General for Canada. This deposit earns interest at a rate of seven per cent in accordance with the *Government Annuities Improvement Act*. Due to the short-term nature, the carrying value of the deposit with the Receiver General for Canada approximates its fair value.

Government Annuities Account—Concluded

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2009—Concluded

5. Actuarial liabilities

The *Government Annuities Act* and regulations prescribe the basis upon which actuarial values are to be determined. The regulations require the discounting of expected future payments using an annual interest rate of seven percent. Future payments are to be estimated using the mortality rates from the 1983 mortality tables published by the Society of Actuaries, for individual and group annuities respectively, modified by Projection Scale G. The Chief Actuary has indicated that these assumptions provide a reasonable estimate of the actuarial liabilities of the Account.

6. Financial instruments

The Account's financial instruments include the deposits with Receiver General for Canada and actuarial surplus due to Canada. The carrying value of these financial instruments approximates their fair value.

7. Financial risk management

The Account is not exposed to any significant market risk, liquidity risk, or credit risk from its use of financial instruments.

8. Capital management

The Account does not manage capital as all deposits and withdrawals to the Account are made to the Consolidated Revenue Fund (CRF) of Canada and returns on deposits are legislated through the *Government Annuities Improvement Act*. In addition, any deficit or surplus in the Account is charged or credited to the CRF.

The Account is valued on an actuarial basis each year, with the objective of reporting the present value of the deferred and matured annuities to the Government of Canada to ensure the Account is sufficiently funded.

The Account has no externally imposed restrictions on capital.

9. Respective roles of the valuation actuary and of the auditor

In accordance with the Joint Policy Statement of the Canadian Institute of Chartered Accountants and the Canadian Institute of Actuaries, dated October 2007, it is appropriate to include a description of the respective roles of the actuary and of the auditor with respect to the financial statements. Their respective roles are as follows:

- (a) Human Resources and Skills Development Canada's Chief Actuary determines and reports on the amount of actuarial liabilities for annuity contracts issued under the *Government Annuities Act*, as shown in the financial statements. This valuation is conducted in accordance with accepted actuarial principles, as adapted to the circumstances of the Government Annuities Account. The Chief Actuary also ensures that the method used to calculate the actuarial liabilities is in accordance with the *Government Annuities Improvement Act* and regulations.
- (b) The Auditor General of Canada expresses an opinion on the fair presentation of the financial statements prepared by management in accordance with Canadian generally accepted accounting principles. The Auditor General of Canada also expresses an opinion on whether the transactions that come to the auditor's attention are, in all significant respects, in accordance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and regulations. The audit is conducted in accordance with Canadian generally accepted auditing standards issued by the Canadian Institute of Chartered Accountants.

10. Related party transactions

The Account is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations.

Royal Canadian Mounted Police (Dependants) Pension Fund

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The management of the Royal Canadian Mounted Police (Dependants) Pension Fund is responsible for the preparation of the financial statements. These financial statements have been prepared in accordance with Canadian generally accepted accounting principles. They include management's best estimates and judgments when appropriate.

Responsibility for the integrity and objectivity of the financial statements rests with the management of the Royal Canadian Mounted Police (Dependants) Pension Fund. In support of its responsibility, management has developed and maintained books, records, internal controls and management practices, designed to provide reasonable assurance as to the reliability of the financial information, that assets are safeguarded and controlled, and that transactions of the Fund are in accordance with the *Financial Administration Act* and regulations and, as appropriate, the *Royal Canadian Mounted Police Pension Continuation Act*.

These financial statements have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

WILLIAM M. SWEENEY
for WILLIAM J. S. ELLIOTT
Commissioner

ALAIN P. SÉGUIN
*Chief Financial and
Administrative Officer*

August 19, 2009

AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC SAFETY

I have audited the statement of net assets available for benefits of the Royal Canadian Mounted Police (Dependants) Pension Fund as at March 31, 2009 and the statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Fund's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the net assets available for benefits of the Fund as at March 31, 2009 and the changes in net assets available for benefits for the year then ended in accordance with Canadian generally accepted accounting principles.

Further, in my opinion, the transactions of the Fund that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the applicable provisions of the *Financial Administration Act* and the *Royal Canadian Mounted Police Pension Continuation Act*.

Nancy Y. Cheng, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
August 19, 2009

**Royal Canadian Mounted Police (Dependants)
Pension Fund—Continued**
**STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
AS AT MARCH 31**

	2009	2008
	\$	\$
Net assets available for benefits		
Due from the Consolidated Revenue Fund	27,831,547	28,537,258

The accompanying notes are an integral part of these financial statements.

**STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS
YEAR ENDED MARCH 31**

	2009	2008
	\$	\$
Net assets available for benefits, beginning of year	28,537,258	29,408,843
Increase in net assets:		
Interest income on amount due from the Consolidated Revenue Fund	1,937,174	2,063,039
Contributions	5,842	6,692
Total increase in net assets	1,943,016	2,069,731
Decrease in net assets:		
Benefit payments	(2,648,727)	(2,941,316)
Decrease in net assets	(705,711)	(871,585)
Net assets available for benefits, end of year	27,831,547	28,537,258

The accompanying notes are an integral part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31**
1. Description of the Fund

The following summary description of the Royal Canadian Mounted Police (Dependants) Pension Fund (the Fund) is for general information only. For more complete information, reference should be made to the *Royal Canadian Mounted Police Pension Continuation Act* (the Act). All monetary transactions of the Fund are made through a specified purpose account in the Consolidated Revenue Fund (CRF).

(a) General

The Royal Canadian Mounted Police (Dependants) Pension Fund was established in 1934 pursuant to the *Royal Canadian Mounted Police Act* and is currently operated under Part IV of the *Royal Canadian Mounted Police Pension Continuation Act* (effective 1959) and the related Regulations.

The Act provides for members of the Force, other than commissioned officers, appointed before March 1, 1949, to purchase certain survivorship benefits for their dependants by payment of specified contributions.

The Fund is accounted for using the standards applicable to a defined benefit pension plan.

(b) Funding policy

All eligible members have now retired and, as such, there are no more active members contributing to the Fund; however, retired members may continue to make instalment payments in respect of previous elections made before their retirement.

The Act directs the Minister of Finance to have an actuarial valuation of the Fund prepared at least every five years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase the benefit payments. If there is an actuarial deficiency, the Governor in Council may direct that there be amounts transferred to the Fund, out of any unappropriated moneys in the CRF, as may be required to re-establish the solvency of the Fund.

(c) Interest income

The Government of Canada credits the Fund with interest computed quarterly on the amount due from the Consolidated Revenue Fund at the end of the preceding quarter. The rate of interest is determined by the Minister of Finance on a quarterly basis and is equal to the rate used in other government Superannuation accounts. The rate is calculated as though the amounts recorded were invested in a notional portfolio of Government of Canada 20 year bonds held to maturity.

Royal Canadian Mounted Police (Dependants) Pension Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31—Continued

(d) Basic death benefits

The following benefits, as applicable, are payable on the death of a member who has made the scheduled contributions and has left them in the Fund.

i. Widow's pension benefit

The widow is entitled to the pension purchased by the member. In many cases the pension benefit equals approximately 1.5 percent of the member's final pension benefit payment multiplied by his years of credited service. The pension benefit is payable for life with a guarantee that the total payments shall be no less than the member's contributions.

ii. Eligible children's annuities

An annuity, not exceeding 7 percent of the member's final pension payment, is payable to each surviving child eligible in accordance with the provisions of the *Act* at that time. If there is no surviving widow or if the widow dies before the child's annuity ceases, the amount of the annuity doubles.

iii. Lump sum benefits

If a member is not survived by a widow, a lump sum payment is made to the dependants and relatives of the member who are, in the opinion of the Minister, best entitled to share the benefit. This lump sum shall be equal in value to a pension for female aged 20 years older than the deceased member at death but not exceeding 75 years.

iv. Benefit limitations

Under certain circumstances, the basic death benefits payable to a surviving widow are reduced. This can occur when a member marries after age 60; in that case, the value of the pension to the widow cannot exceed the lump sum payable if he were not survived by a widow.

(e) Dividends on death benefits

The *Act* provides that if the Fund is substantially in excess of the amount required to make adequate provision for the prospective payments, the Governor in Council may, by order, increase the benefits provided under Part IV of the *Act* in such manner as may appear equitable and expedient. The authority of the Governor in Council is delegated to the Treasury Board under section 7(2) of the *Financial Administration Act*.

To date, most of these benefit increases have taken the form of proportionate dividends applied to all basic death benefits, both accrued and prospective.

(f) Withdrawal of contributions

A retired member who did not elect to withdraw his contributions from the Fund upon retirement retains the right to do so at any time thereafter; however, all his rights under Part IV of the *Act* and those of his dependants shall cease upon such election. All returns of contributions are made without interest.

2. Significant accounting policies

(a) Basis of presentation

These financial statements are prepared in accordance with Canadian generally accepted accounting principles on a going concern basis and present the aggregate financial position of the Fund as a separate financial reporting entity independent of the sponsor and Fund members. They are prepared to assist Fund members and others in reviewing the activities of the Fund for the fiscal period but they do not portray the funding requirements of the Fund.

The carrying value of the amount due from the Consolidated Revenue Fund approximates fair value.

(b) New accounting standards

On April 1, 2008, the Fund adopted three new presentation and disclosure standards that were issued by the Canadian Institute of Chartered Accountants (CICA): Handbook Section 1535, Capital Disclosures, Handbook Section 3862, Financial Instruments — Disclosures, and Handbook Section 3863, Financial Instruments — Presentation.

Capital disclosures

Section 1535 specifies the disclosure of (i) an entity's objectives, policies and procedures and process for managing capital; (ii) quantitative data about what the entity regards as capital; (iii) whether the entity has complied with any capital requirements; and (iv) if it has not complied, the consequences of such non-compliance. The adoption of this standard had no significant impact on the Fund's financial statements other than additional note disclosure in Note 4.

Royal Canadian Mounted Police (Dependants) Pension Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31—Continued

Financial instruments—disclosures and presentation

Sections 3862 and 3863 replaced Handbook Section 3861, Financial Instruments — Disclosure and Presentation, revising and enhancing its disclosure requirements, and carrying forward unchanged its presentation requirements. These new sections place increased emphasis on disclosures about the nature and extent of risks arising from financial instruments and how the entity manages those risks. The adoption of this standard had no significant impact on the Fund's financial statements other than additional note disclosure in Note 5.

(c) Services provided without charge

The Fund does not record the value of administrative services it receives without charge from various government departments and agencies as they are insignificant in the context of the financial statements taken as a whole. These services include the following:

- Financial management and other support services from the Royal Canadian Mounted Police;
- Actuarial valuation and other services from the Office of the Superintendent of Financial Institutions; and
- Cheque issue from Public Works and Government Services Canada.

(d) Use of estimates

In preparing these financial statements, management uses estimates and assumptions that primarily affect the reported values of the liabilities. Significant estimates are used primarily in the determination of accrued pension benefits which have been disclosed in Note 3.

3. Pension obligations

The most recent statutory actuarial valuation was performed as at March 31, 2007 by the Office of the Superintendent of Financial Institutions. The valuation disclosed an actuarial surplus of \$3,782,000. A portion of this surplus was distributed by annual effective increases in the pension amount of 2.2 percent as at April 1, 2008 and will be distributed by annual effective increases in the pension amount of 2.2 percent as at April 1, 2009 and by increases to lump sum death benefits and residual payments. The cumulative increase to the basic pension amount is 1,095 percent effective April 1, 2008 and 1,121 percent effective April 1, 2009.

The remaining balance of the actuarial surplus is intended to be used over the remaining life of the Fund for the payment of increases in the pension benefits. The average ages of members and widows were both estimated to be 84 years and the remaining lifetime of the Fund was estimated at 31 years as at March 31, 2007.

The obligations for pension benefits are determined on an actuarial basis and incorporate the actuary's best estimates of future Fund yields, mortality rates, proportion of members married, and age of new widows. The current Fund yield of 7.1 percent per annum (7.4 percent in 2008) is consistent with the estimated yield (7.08 percent) used for the immediate future in the actuarial valuation. The expected long-term Fund yield is estimated to decline to 5.10 percent per annum by the year 2025 and to rise to the ultimate level of 5.35 percent by 2032. Variations in any of these assumptions can result in a significantly higher, or lower, estimate of the liability.

An interim valuation was performed as at March 31, 2009. The actuarial present value of accrued pension benefits and the principal components of change in the actuarial present value during the plan year were estimated as follows:

	2009	2008
	\$	\$
Actuarial present value of accrued pension benefits, beginning of year	25,860,000	25,501,000
Net interest accrued on benefits	1,739,000	1,866,000
Net adjustment arising from experience gains and losses and from valuation changes		126,000
Benefits increases		1,301,000
Contributions from participants (instalment payments)	6,000	7,000
Benefit payments	(2,649,000)	(2,941,000)
Actuarial present value of accrued pension benefits, end of year	24,956,000	25,860,000

4. Capital management

The primary objective with respect to capital management is to ensure that the Fund has adequate capital to meet its obligations to all current Fund members and their survivors.

The Fund is not subject to any externally imposed capital requirements and the surpluses or deficits are determined regularly by an actuarial valuation that is prepared by an independent actuary and considered as the Fund's capital.

Royal Canadian Mounted Police (Dependants) Pension Fund—*Concluded*

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31—*Concluded*

The actuary's valuation is used to measure the long-term health of the Fund. The actuary tests the Fund's ability to meet its obligations to all current Fund members and their survivors.

Using an assumed rate of return, the actuary projects the Fund's benefits to estimate the current value of the liability (see note 3), which is compared to the Fund's asset (Due from the CRF) and the future contributions for all current Fund members. The result of the comparison is either a surplus or a deficit. In either case, the funding policy as described in Note 1 b) will be used to ensure that the capital of the Fund is maintained.

5. Risk management

The RCMP (Dependants) Pension Fund can be affected by various risks arising from its financial instruments. These risks can be defined as follows:

1) Credit Risk: The risk of loss associated with counterparty's inability to fulfill its payment obligations. A credit risk may arise directly from an obligor, an issuer of securities, or indirectly from a guarantor of a credit obligation.

2) Interest Rate Risk: The risk refers to the effect on the market value of the Fund's assets and liabilities due to fluctuations in interest rates. The value of the Fund's assets is affected by short-term changes in nominal and real interest rates. The Fund's liability is exposed to fluctuations in long-term interest rates.

3) Liquidity Risk: The risk refers to the risk that the Fund does not have sufficient cash to meet its current payment liabilities. Liquidity risk is inherent in the Fund's operations and can be impacted by a range of situations.

The risks noted above are not significant to the Fund. Any deficit would be addressed by the Note 1 b).

SECTION 7

2008-2009

PUBLIC ACCOUNTS OF CANADA

Cash and Accounts Receivable

CONTENTS

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Cash and cash equivalents	7.2
Tax receivables	7.3
Other accounts receivable	7.4

CASH AND ACCOUNTS RECEIVABLE

This section contains information on accounts reported on the Statement of Financial Position under "Cash and Accounts Receivable".

Table 7.1 presents the year-end balances of cash and accounts receivable by category.

TABLE 7.1

CASH AND ACCOUNTS RECEIVABLE

	March 31/2009	March 31/2008
	\$	\$
Cash and cash equivalents, Table 7.2	46,985,093,976	13,728,506,326
Tax receivables, Table 7.3	71,910,913,735	65,901,940,065
Other accounts receivable, Table 7.5	3,250,715,996	3,247,796,693
Total cash and accounts receivable	122,146,723,707	82,878,243,084

Cash and cash equivalents

Cash consists of public moneys on deposit and cash in transit at March 31st. Cash in bank consists of public moneys on deposit to the credit of the Receiver General for Canada, with the Bank of Canada, chartered banks and other financial institutions. Cash in transit consists of public moneys received by public officers prior to April 1, but not deposited by that date as well as cash held by consolidated Crown corporations and other entities. Outstanding cheques and warrants are deducted to arrive at the closing cash balance.

Cash equivalents consist mainly of term deposits resulting from auctions administered by the Bank of Canada and the Department of Finance on behalf of the Minister of Finance. The short term deposits, denominated in Canadian dollars, are made from a portion of the daily surplus of cash balance and have a short term maturity, usually not exceeding 31 calendar days.

Table 7.2 presents a summary of the cash and cash equivalents.

TABLE 7.2

CASH AND CASH EQUIVALENTS

	March 31/2009	March 31/2008
	\$	\$
Cash in bank—		
Canadian currency	28,607,644,837	4,031,741,837
Foreign currencies ⁽¹⁾	(4,011,768)	(3,959,262)
Special deposits ⁽²⁾	50,000,000	50,251,664
Total cash in bank	28,653,633,069	4,078,034,239
Cash in transit—		
Cash in hands of collectors and in transit	6,646,860,734	7,571,862,170
Other cash—Consolidated Crown corporations and other entities ⁽³⁾	486,232,000	560,109,000
Total cash in transit	7,133,092,734	8,131,971,170
Less: Outstanding cheques and warrants—		
Outstanding cheques ⁽⁴⁾	5,176,590,893	5,644,957,253
Imprest account cheques ⁽⁵⁾	2,095,012	1,586,078
Total outstanding cheques and warrants	5,178,685,905	5,646,543,331
Total cash	30,608,039,898	6,563,462,078
Cash equivalents	16,377,054,078	7,165,044,248
Total cash and cash equivalents	46,985,093,976	13,728,506,326

(1) The balances denominated in foreign currencies (United Kingdom pounds sterling, United States dollars and Euros) have been translated into Canadian dollar equivalents.

(2) These are balances in the hands of financial institutions for the purchase or redemption of Government securities, for the payment of interest and for reimbursement of GST refund payments issued by the "ministère du Revenu du Québec" on behalf of the government.

(3) These funds are not public moneys to the credit of the Receiver General for Canada but are for the exclusive use of consolidated Crown corporations and other entities.

(4) Cheques and Employment Insurance warrants issued in Canadian dollars, and outstanding are recorded in this account. Cheques outstanding for 10 years are transferred to non-tax revenues. During the year, an amount of \$30,130,605 (\$30,086,846 in 2008) was transferred to non-tax revenues. Cheques in foreign currencies are credited to the Government's cash account at the time of issue.

(5) Imprest account cheques issued and unpaid at March 31, with the exception of those outstanding for 10 years or more (which have been transferred to non-tax revenues), are recorded in this account.

(6) Certain comparative figures have been reclassified to reflect the current year's presentation.

Tax Receivables

Tax receivables include amounts assessed by Canada Revenue Agency and the Canada Border Services Agency but not yet collected, as well as estimates of unassessed taxes at year-end. Amounts receivable also include related amounts for interest and penalties.

Tax receivables include taxes and premiums collectable on behalf of others such as provincial, territorial governments and the Canada Pension Plan. These amounts have also been included in liabilities.

The Government establishes an allowance for doubtful accounts to reduce the carrying value of the tax receivables to amounts that approximate their net realizable value.

Table 7.3 presents tax receivables by tax stream. Amounts receivable that are written off or forgiven are included in Section 2 of Volume III (Debts, obligations and claims written off or forgiven).

TABLE 7.3
TAX RECEIVABLES AS AT MARCH 31

	2009			2008		
	Gross tax receivables	Allowance for doubtful accounts	Net tax receivables	Gross tax receivables	Allowance for doubtful accounts	Net tax receivables
	\$	\$	\$	\$	\$	\$
Tax receivables—						
Income tax receivables—						
Individuals	42,233,169,288	4,355,642,530	37,877,526,758	37,163,685,246	3,837,981,193	33,325,704,053
Employers	14,396,572,545	725,056,322	13,671,516,223	13,912,316,491	767,756,661	13,144,559,830
Corporations	12,163,615,664	1,770,430,394	10,393,185,270	10,686,447,811	1,456,133,037	9,230,314,774
Non-residents	1,235,232,757	151,368,843	1,083,863,914	1,116,347,280	179,673,839	936,673,441
Goods and services tax receivable	9,388,101,864	2,396,572,955	6,991,528,909	10,323,870,805	2,176,141,085	8,147,729,720
Customs duties receivable	226,822,803	25,407,592	201,415,211	269,056,891	22,274,661	246,782,230
Excise taxes and duties receivable	1,753,744,107	61,866,657	1,691,877,450	1,164,956,571	294,780,554	870,176,017
Total	81,397,259,028	9,486,345,293	71,910,913,735	74,636,681,095	8,734,741,030	65,901,940,065

Certain comparative figures have been reclassified to conform to the current year's presentation.

Table 7.4 presents the aging for tax receivables for the period over which claims at March 31 have been outstanding. Receivables based on estimates of unassessed taxes at year-end are included in current receivables.

TABLE 7.4
AGING OF TAX RECEIVABLES

	Year ended March 31	
	2009	2008
	\$	\$
Tax receivables		
Less than one year	63,073,565,580	47,123,930,788
1-2	3,189,151,980	6,058,338,471
2-3	2,187,101,335	3,219,570,560
3-4	1,646,185,499	3,554,938,039
4-5	1,973,721,872	3,115,316,402
Over 5 years	9,327,532,762	11,564,586,835
Total	81,397,259,028	74,636,681,095

Other accounts receivable

Other accounts receivable represent billed (but uncollected) and unbilled or accrued financial claims arising from amounts owed to the Government for use of its assets, or from the proceeds for provision of services as of March 31, 2009.

Amounts receivable written off or forgiven are included in Section 2 of Volume III (Debts, obligations and claims written off or forgiven).

Table 7.5 presents a summary of the balances for other receivables.

TABLE 7.5
OTHER ACCOUNTS RECEIVABLE AS AT MARCH 31

	2009			2008		
	Gross receivables	Allowance for doubtful accounts	Net receivables	Gross receivables	Allowance for doubtful accounts	Net receivables
	\$	\$	\$	\$	\$	\$
Other receivables ⁽¹⁾	4,046,041,656	1,329,028,660	2,717,012,996	4,012,487,928	1,262,803,235	2,749,684,693
Accounts receivable of consolidated Crown corporations and other entities	533,703,000		533,703,000	498,112,000		498,112,000
Total	4,579,744,656	1,329,028,660	3,250,715,996	4,510,599,928	1,262,803,235	3,247,796,693

⁽¹⁾ Other receivables are the financial claims owed to the Government and arising from other revenues.

Table 7.6 presents the aging of other accounts receivables for the period over which claims at March 31 have been outstanding.

TABLE 7.6
AGING OF OTHER ACCOUNTS RECEIVABLE

	Year ended March 31	
	2009	2008
	\$	\$
Outstanding days		
0-30	1,195,978,283	1,767,008,383
31-60	311,613,593	212,431,425
61-90	190,005,464	75,033,524
91-365	291,177,193	338,036,104
Over 365	2,057,267,123	1,619,978,492
Total	4,046,041,656	4,012,487,928
Accounts receivable of consolidated Crown corporations and other entities	533,703,000	498,112,000
Total	4,579,744,656	4,510,599,928

SECTION 8

2008-2009

PUBLIC ACCOUNTS OF CANADA

Foreign Exchange Accounts

CONTENTS

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FOREIGN EXCHANGE ACCOUNTS

Foreign exchange accounts represent financial claims and obligations of the Government as a result of Canada's foreign exchange operations. Financial claims and obligations denominated in foreign currencies are reported at Canadian dollar equivalents at March 31. Investment income from the foreign exchange accounts and net gains and losses resulting from the translation of the net assets denominated in foreign currencies, to Canadian dollar equivalents as at March 31, are recorded in foreign exchange net revenues on the Statement of Operations and Accumulated Deficit.

Table 8.1 presents the continuity of each foreign exchange account, by showing the opening and closing balances, as well as payments and other charges and receipts and other credits. It should be noted, however, that this table excludes unmatured debt payable in foreign currencies, amounting to \$10,381 million as at March 31, 2009 (\$9,498 million as at March 31, 2008); details relating to these obligations are presented in Section 6 of this volume. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 8.1
FOREIGN EXCHANGE ACCOUNTS

	April 1/2008	Payments and other charges	Receipts and other credits	March 31/2009
	\$	\$	\$	\$
International reserves held in the Exchange Fund				
Account, Table 8.2	42,903,394,693	39,199,426,638	30,908,750,569	51,194,070,762
International Monetary Fund—Subscriptions	10,751,719,136	1,258,872,380		12,010,591,516
	53,655,113,829	40,458,299,018	30,908,750,569	63,204,662,278
Less:				
International Monetary Fund—Notes payable	10,040,500,640	1,497,000,000	1,483,093,103	10,026,593,743
Special drawing rights allocations	1,315,503,863		154,026,669	1,469,530,532
	11,356,004,503	1,497,000,000	1,637,119,772	11,496,124,275
Total	42,299,109,326	41,955,299,018	32,545,870,341	51,708,538,003

International Reserves Held in the Exchange Fund Account

This account records the moneys advanced from the Government to the Exchange Fund Account, in Canadian and other currencies, for the purchase of gold, foreign currencies and securities, and special drawing rights (SDRs).

The Exchange Fund Account is operated under the provisions of the *Currency Act*. In accordance with this Act, audited financial statements for the Exchange Fund Account are prepared for each year. The financial statements as at March 31, 2009, together with the Auditor General's report thereon, are found at the end of this section.

Table 8.2 shows international reserves held in and advances to the Exchange Fund Account as at March 31, 2009. Gold held by the Account is valued at 35 SDRs per fine ounce (\$66.00 Cdn as at March 31, 2009 and \$59.08 Cdn as at March 31, 2008).

In 2008-2009, payments and other charges consisted of advances to the Exchange Fund Account in the amount of \$37,346 million and an adjustment of \$1,853 million to recognize the net income of the Exchange Fund Account for the period April 1, 2008 to March 31, 2009. Receipts and other credits consisted of repayments of advances of \$26,307 million and a net valuation adjustment of \$4,602 million.

TABLE 8.2**INTERNATIONAL RESERVES HELD IN
THE EXCHANGE FUND ACCOUNT**

(in millions of dollars)

	March 31/2009	March 31/2008
US dollar cash on deposits	548	214
US dollar short-term deposits		1,372
US dollar marketable securities	27,404	17,281
Euro cash on deposits	272	244
Euro marketable securities	21,641	22,095
Japanese yen cash deposits	106	86
Japanese yen marketable securities		515
Special drawing rights	1,216	1,090
Gold	7	7
Total	51,194	42,904
Advances by the Consolidated Revenue Fund were denominated as follows:		
US dollars (2009, \$23,125 million US; 2008, \$18,416 million US)	29,167	18,904
Euro	21,128	21,489
Japanese yen	102	597
Special drawing rights (2009, SDR 610 million; 2008, SDR 610 million)	(1,150)	(1,030)
Canadian dollars	94	1,116
Total advances from the Consolidated Revenue Fund	49,341	41,076
Total net income from April 1 to March 31	1,853	1,828
Total	51,194	42,904

**International Monetary Fund—Notes
Payable**

This account records non-marketable, non-interest bearing notes issued by the Government to the IMF. These notes are payable on demand and are subject to redemption or re-issue, depending on the needs of the IMF for Canadian currency.

Canadian dollar holdings of the IMF include these notes and a small working balance (initially equal to one-quarter of one percent of Canada's subscription) held on deposit at the Bank of Canada. In 2008-2009, notes payable to the IMF decreased by \$14 million.

Special Drawing Rights Allocations

This account records the value of SDRs allocated to Canada by the IMF. The special drawing right is an international currency created by the IMF, and allocated to countries participating in its Special Drawing Rights Department. It represents a liability of Canada, as circumstances could arise whereby Canada could be called upon to repay these allocations, in part or in total.

As an asset, SDRs represent rights to purchase currencies of other countries participating in the IMF's Special Drawing Rights Department, as well as to make payments to the IMF itself. All SDRs allocated to Canada by the IMF have either been used to settle subscriptions in the IMF, or have been advanced to the Exchange Fund Account.

There was no allocation of SDRs by the IMF to Canada during the year. In 2008-2009, receipts and other credits consisted of a valuation adjustment of \$154 million.

**International Monetary Fund—
Subscriptions**

This account records the value of Canada's subscription (its "quota") to the capital of the International Monetary Fund (IMF).

The amount by which the sum of Canada's subscriptions plus loans to the IMF under special facilities exceeds the IMF's holdings of Canadian dollars represents the amount of foreign exchange which Canada is entitled to draw from the IMF on demand for balance of payments purposes. The subscription is expressed in terms of SDR, a unit of account defined in terms of a "basket" of four major currencies, the Euro, US dollar, Pound sterling and Japanese yen.

Canada has accumulated its subscriptions through settlements to the IMF in Canadian dollars, gold and SDRs. Annual maintenance of value payments are made to, or received from, the IMF when the Canadian dollar depreciates or appreciates against the SDR, in order to maintain the SDR-value of the IMF's holdings of Canadian dollars.

In 2008-2009, payments and other charges consisted of a valuation adjustment of \$1,259 million.

SUPPLEMENTARY STATEMENT

Exchange Fund Account

MANAGEMENT RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

Responsibility for the financial statements of the Exchange Fund Account (the Account) and all other information presented in this Annual Report rests with the Department of Finance. The operation of the Account is governed by the provisions of Part II of the *Currency Act*. The Bank of Canada administers the Account, as fiscal agent for the Government of Canada.

The financial statements were prepared in accordance with the accounting policies set out in Note 2 to the financial statements, which are consistent with those used by the Government of Canada, and do not result in any significant differences from Canadian generally accepted accounting principles for the public sector. These policies were applied on a basis consistent with that of the preceding year.

The Department of Finance establishes policies for the Account's transactions and investments. It also ensures that the Account's activities comply with the statutory authority of the *Currency Act*.

The Bank of Canada maintains appropriate financial systems and related internal controls to provide reasonable assurance that financial information is reliable, assets are safeguarded and transactions are properly authorized in accordance with the *Currency Act*. The system of internal control is supported by an internal audit department, whose functions include reviewing internal controls, including accounting and financial controls and their application. The Bank reports to the Department of Finance on the financial position of the Account and on the results of its operations.

The Auditor General of Canada conducts an independent audit of the financial statements of the Account and reports the results of her audit to the Minister of Finance.

The Annual Report of the Account is tabled in Parliament along with the financial statements, which are also part of the *Public Accounts of Canada*, and are referred to the Standing Committee on Public Accounts, which reports to Parliament on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying audit opinion.

MARK CARNEY
*Governor
Bank of Canada*

ROB WRIGHT
*Deputy Minister
Department of Finance*

SHEILA VOKEY, CA
*Chief Accountant
Bank of Canada*

AUDITOR'S REPORT

TO THE MINISTER OF FINANCE

I have audited the statement of financial position of the Exchange Fund Account as at 31 March 2009 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Account's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Account as at 31 March 2009 and the results of its operations and cash flows for the year then ended in accordance with the accounting policies set out in Note 2 to the financial statements, which conform with Canadian generally accepted accounting principles.

Further, in my opinion, the transactions of the Account that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with Part II of the *Currency Act*.

Nancy Y. Cheng, FCA
Assistant Auditor General
for the Auditor General of Canada

Ottawa, Canada
July 3, 2009

Ottawa, Canada
July 3, 2009

Exchange Fund Account—Continued**STATEMENT OF FINANCIAL POSITION****AS AT 31 MARCH****(in millions of Canadian dollars)**

FINANCIAL ASSETS	2009	2008	LIABILITIES	2009	2008
Cash and accounts receivable—			Due to the Consolidated Revenue Fund		
Cash and short-term deposits (Note 3) ..	926	1,570	(Note 8)	51,194	42,904
Accrued interest receivable (Note 7)	698	641			
	1,624	2,211			
Investments—					
Deposits held under repurchase					
agreements (Note 4)		339			
Marketable securities (Note 5)	48,348	39,262			
Special drawing rights (Note 6)	1,215	1,085			
Gold	7	7			
	49,570	40,693			
	51,194	42,904		51,194	42,904

The accompanying notes are an integral part of these financial statements.

Approved:

MARK CARNEY*Governor**Bank of Canada***ROB WRIGHT***Deputy Minister**Department of Finance***SHEILA VOKEY, CA***Chief Accountant**Bank of Canada*

Exchange Fund Account—Continued

STATEMENT OF OPERATIONS
FOR THE YEAR ENDED 31 MARCH
(in millions of Canadian dollars)

	2009	2008
Net revenue from investments—		
Marketable securities	1,661	1,622
Cash and short-term deposits	24	72
Special drawing rights	22	38
Deposits held under repurchase agreements	8	89
	1,715	1,821
Other revenue—		
Net foreign exchange gain	138	7
Net revenue for the year	1,853	1,828

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH
(in millions of Canadian dollars)

	2009	2008
Cash flows from operating activities—		
Revenue from investments received—		
Marketable securities	1,334	1,177
Short-term deposits	18	59
Deposits held under repurchase agreements	9	97
Other	11	14
Purchase of marketable securities	(70,206)	(57,949)
Proceeds from the sale or maturity of marketable securities	67,185	56,614
Increase in foreign currency position	137	275
Decrease in foreign currency position	(3,005)	(1,843)
Cash used in operating activities	(4,517)	(1,556)
Cash flows from financing activities—		
Increase in advances from the CRF	30,894	15,415
Repayment of advances to the CRF	(27,535)	(15,888)
Cash (used in) provided by financing activities	3,359	(473)
Effects of exchange rate changes on cash and cash equivalents	175	(527)
Decrease in cash and cash equivalents	(983)	(2,556)
Cash and cash equivalents—		
Balance, beginning of year	1,909	4,465
Balance, end of year	926	1,909
Represented by:		
Cash and short-term deposits	926	1,570
Deposits held under repurchase agreements		339
	926	1,909

The accompanying notes are an integral part of these financial statements.

Exchange Fund Account—Continued**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009**

(Amounts in the notes to the financial statements are in millions of Canadian dollars, unless otherwise stated.)

1. Authority and objective

The Exchange Fund Account (the Account) is governed by Part II of the *Currency Act*. The Account is in the name of the Minister of Finance and is administered by the Bank of Canada as fiscal agent. The *Financial Administration Act* does not apply to the Account. The majority of Canada's official international reserves reside inside the Account. The Account represents approximately 96 percent (98 percent as at 31 March 2008) of Canada's official reserves. The remainder of the official reserves reside in the foreign currency accounts of the Minister of Finance.

The legislative mandate of the Account is to aid in the control and protection of the external value of the Canadian dollar. The Minister of Finance empowers the Account to acquire or sell assets deemed appropriate for this purpose, in accordance with the Account's *Statement of Investment Policy*.

Assets held in the Account are managed to provide foreign-currency liquidity to the Government and to promote orderly conditions for the Canadian dollar in the foreign exchange markets, if required. Canada's current policy is to intervene in foreign exchange markets on a discretionary, rather than a systematic, basis and only in the most exceptional of circumstances. Since September 1998, no transactions were aimed at moderating movements in the value of the Canadian dollar.

In accordance with the *Currency Act*, the net revenue for the year is paid to or charged to the Consolidated Revenue Fund (CRF) of the Government of Canada within three months after the end of the fiscal year, and the Minister of Finance reports to Parliament on the operations of the Account within the first 60 days on which Parliament is sitting after the end of the fiscal year.

2. Significant accounting policies

As stipulated in the *Currency Act*, the financial statements of the Account are prepared in a manner consistent with the accounting policies used by the Government of Canada to prepare its financial statements. The presentation and results of the Account using these accounting policies do not result in any significant differences from Canadian generally accepted accounting principles for the public sector.

(a) Revenue recognition

Revenue from investments is recorded on an accrual basis and includes interest earned, amortization of premiums and discounts using the straight line method, gains or losses on sales of securities, and revenues from securities lending activities. Interest is accrued on short-term deposits, deposits held under repurchase agreements, marketable securities, and Special Drawing Rights.

(b) Expense recognition

The Account's administrative, custodial, and fiscal agency services are provided and paid for by the Bank of Canada and Department of Finance. These costs are not recognized in the financial statements.

In addition, the notional cost specifically identified as related to the funding of the Account's assets and advanced by the CRF are not recognized in the financial statements.

(c) Financial assets**Short-term deposits**

Short-term deposits are recorded at cost and are generally held to maturity.

Deposits held under repurchase agreements

Deposits held under repurchase agreements are recorded at cost.

Marketable securities

Marketable securities are recorded at cost and are adjusted for amortization of purchase discounts and premiums on a straight-line basis over the term to maturity of the security. Purchases and sales of securities are recorded at the settlement dates. The securities loaned under the securities lending program continue to be accounted for as investment assets.

Short-term deposits, Deposits held under repurchase agreements and Marketable securities are written down to their recoverable amount in the event of an other than temporary impairment in the fair value. Write-downs to reflect other than temporary impairment are included in *Net revenue from investments* in the *Statement of Operations*.

Special Drawing Rights

SDRs are recorded at fiscal year-end market value.

Gold

Gold is carried in the Account at a value of 35 SDRs per fine ounce, which approximates cost and conforms to the value used in the *Public Accounts of Canada*.

Exchange Fund Account—Continued

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2009—Continued

(d) Translation of foreign currencies and Special Drawing Rights

Assets and advances denominated in foreign currencies and special drawing rights (SDRs) are translated into Canadian dollar equivalents at rates prevailing on the balance sheet dates, which were as follows:

	2009	2008
US dollars	1.2613	1.0265
Euros	1.6755	1.6205
Japanese yen	0.0127	0.0103
SDRs	1.8857	1.6881

Gains or losses resulting from the translation of assets and advances denominated in foreign currencies and SDRs, as well as on transactions throughout the fiscal year, are recorded as net foreign exchange gains or losses and are included in the category *Other revenue* in the *Statement of Operations*.

Investment revenue in foreign currencies and SDRs is translated into Canadian dollars at the foreign exchange rates prevailing on the date the revenue is earned.

(e) Use of estimates and measurement uncertainty

The preparation of the financial statements of the Account requires management to make estimates and assumptions, based on information available as of the date of the financial statements. The most significant use of estimates is in the disclosure of the fair value of assets and disclosure of the notional cost of advances.

3. Cash and short-term deposits

	2009 Carrying value	2008 Carrying value
Cash—		
US dollars	548	214
Euros	272	244
Japanese yen	106	86
Short-term deposits—		
US dollars		1,026
	926	1,570

Short-term deposits are money market transactions where the Account invests funds with designated counterparties.

There were no short-term deposits at 31 March 2009. At 31 March 2008, the weighted-average yield to maturity on short-term deposits was 3.30 percent and the term to maturity was less than 3 months.

4. Deposits held under repurchase agreements

Deposits held under repurchase agreements are money market transactions where the Account invests funds on a secured basis with designated counterparties at prevailing market rates based on tri-party reverse repurchase agreements. The collateral on these transactions is held by a tri-party custodian.

Deposits held under repurchase agreements are denominated in US dollars. There were no deposits held under repurchase agreements at 31 March 2009. At 31 March 2008, the weighted-average yield to maturity on deposits held under repurchase agreements was 3.16 percent and the term to maturity was less than 3 months. The fair value of collateral held on these transactions was \$346 million.

Exchange Fund Account—Continued

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009—Continued

5. Marketable securities

	Term to maturity									
	2009								2008	
	Under 6 months		6 months to 1 year		1 to 5 years		Over 5 years		Total	Total
	Carrying value	Yield %	Carrying value	Yield %	Carrying value	Yield %	Carrying value	Yield %	Carrying value	Carrying value
US dollar—										
Corporation	126	0.73							126	77
Commercial Banks	568	0.51							568	948
Sovereign	6,171	0.62			124	3.57	2,455	4.02	8,750	5,062
Supra National	718	0.59	25	4.82	836	4.44	2,994	4.64	4,573	3,205
Agencies and other	5,490	0.92	985	1.27	2,485	4.27	4,215	4.63	13,175	7,829
	13,073		1,010		3,445		9,664		27,192	17,121
Euro—										
Sovereign	2,577	2.38	301	3.66	3,520	3.48	5,659	4.02	12,057	11,326
Supra National			242	4.96	856	4.32	1,255	4.17	2,353	2,550
Agencies and other	586	3.52	715	3.80	3,414	4.05	2,031	4.06	6,746	7,750
	3,163		1,258		7,790		8,945		21,156	21,626
Japanese yen—										
Sovereign										515
										515
Total marketable securities	16,236		2,268		11,235		18,609		48,348	39,262

The yield in the above table represents the weighted average yield to maturity based on the carrying value at the end of the fiscal year for the respective securities.

At 31 March 2009, the net unamortized premium on marketable securities amounted to \$356 million (\$6 million net unamortized premium at 31 March 2008). Sales of marketable securities during the year resulted in a net gain of \$135 million (net gain of \$60 million at 31 March 2008) and is included in *Net revenue from Marketable Securities* on the *Statement of Operations*.

Under the securities lending program, the Account has agency agreements with two major financial institutions. Loans of securities are effected on behalf of the Account by these agents who guarantee the loans and obtain collateral of equal or greater value from their approved counterparties in these transactions. At 31 March 2009, a portion of the Account's holdings of US government securities, consisting of US\$255 million (par value) in Treasury Bills (US\$2,182 million (par value) at 31 March 2008) and US\$698 million (par value) in Treasury Notes (US\$713 million (par value) at 31 March 2008), was being used in securities lending program with financial institutions.

6. Special Drawing Rights

The special drawing right (SDR) is an international reserve asset created by the International Monetary Fund (IMF) in 1969 to supplement the existing official reserves of member countries. SDRs are allocated to member countries in proportion to their IMF quotas. The SDR serves as the unit of account of the International Monetary Fund (IMF) and its value is based on a basket of key international currencies.

7. Accrued Interest Receivable

	2009	2008
Cash and short-term deposits		5
Deposits held under repurchase agreements		2
Marketable securities—		
US dollar	212	160
Euro	485	469
SDRs	1	5
	698	641

The fair value of accrued interest is deemed equal to carrying value given the short term to maturity.

Exchange Fund Account—Continued

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2009—Continued

8. Due to the Consolidated Revenue Fund (CRF)

The Account is funded by the Government of Canada through interest-free advances from the CRF. Advances to the Account from the CRF are authorized by the Minister under the terms and conditions prescribed by the Minister of Finance. These advances are limited to \$60 billion by order of the Minister of Finance dated 30 December 2005.

The CRF advances the proceeds of Canada's borrowings in foreign currencies and allocations of SDRs by the IMF to the Account. Subsequent repayments of foreign currency debt are made using the assets of the Account and result in reductions in the level of foreign currency advances from the CRF. Interest payable by Canada on borrowings in foreign currencies and charges on allocations of SDRs to Canada are charged directly to the CRF.

The Account requires Canadian dollar advances to settle its purchases of foreign currencies. Canadian dollars received from sales of foreign currencies are remitted to the CRF. This, together with foreign currency payments made on behalf of the Government of Canada cause reductions in the level of outstanding Canadian-dollar advances, and can result in overall net deposits of Canadian dollars by the Account with the CRF.

At 31 March, advances from the CRF were comprised of the following currencies:

	2009	2008
US dollars	29,167	18,904
Euros	21,128	21,489
Japanese yen	102	598
SDRs	(1,150)	(1,030)
Subtotal—Foreign currencies	49,247	39,961
Canadian dollars	94	1,115
Net revenue	1,853	1,828
Total Due to Consolidated Revenue Fund	51,194	42,904

For the year ended 31 March 2009, the notional cost specifically identified as related to the funding of the Account's assets and advanced by the CRF to the Account is \$1,630 million (\$1,792 million for the year ended 31 March 2008). The notional cost of advanced funds is comprised of the actual interest costs on foreign denominated debt and cross currency swaps for foreign currency advances, and an imputed interest cost calculated using the average funding rate of outstanding Government of Canada market debt, applicable to the net of Canadian dollar and SDR currency advances.

9. Financial instruments

The role of the Account as principal repository of Canada's official international reserves determines the nature of its assets and of its operations, as well as its use of financial instruments.

(a) Credit risk

Credit risk is the risk that a counterparty to a financial contract will fail to discharge its obligations in accordance with agreed upon terms.

To ensure that the Account's asset portfolio is prudently diversified with respect to credit risk, the *Statement of Investment Policy* prescribed by the Minister of Finance specifies limits on holdings by class of issuer (sovereign, agency, supranational, corporation or commercial financial institution) and type of instrument. There are also limits on exposure to any one issuer or counterparty.

With respect to the *Statement of Investment Policy*, the Account may hold fixed income securities of highly rated sovereigns, central banks, government-supported entities and supranational organizations. To be eligible for investment, an entity must have a credit rating in the top seven categories from two of four designated rating agencies (Standard & Poor's, Moody's, Fitch, and Dominion Bond Rating Service). The Account may also make deposits and execute other transactions, up to prescribed limits, with commercial financial institutions that meet the same rating criteria.

As stipulated in the *Currency Act*, the Minister may appoint agents to perform services concerning the Account. Through the securities-lending program, agents can lend securities only up to a prescribed maximum amount and only to a list of approved counterparties. Each borrower must enter into a Securities Loan Agreement with either of the agents. Borrowers are also required to provide collateral for securities borrowed, according to a specific list approved by the Government. Collateral is limited to specific security types, terms to maturity, and credit ratings.

The agents also provide an indemnity in the event of default by the borrower. The Account enters into securities lending transactions in order to increase its return on investments.

(b) Interest rate and foreign currency risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. Foreign currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

Exchange Fund Account—Concluded

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2009—Concluded

Interest rate and foreign currency risks are managed, with due consideration of the risk to the Government of Canada, through the asset-liability management policy. This policy utilizes a strategy of matching the duration structure and the currency of the Account's assets with the foreign currency borrowings of the Government of Canada that notionally finance the Account's assets.

(c) Fair value of financial instruments

	2009		2008	
	Carrying value and accrued interest	Fair value	Carrying value and accrued interest	Fair value
Investments—				
Cash and short-term deposits	926	926	1,575	1,575
Deposits held under repurchase agreements			341	341
Marketable securities—				
US dollar	27,404	28,299	17,281	17,811
Euro	21,641	22,375	22,095	22,070
Japanese yen			515	522
	49,971	51,600	41,807	42,319
SDRs	1,216	1,216	1,090	1,090
Gold	7	126	7	104
	51,194	52,942	42,904	43,513

The estimated fair value of cash, short-term deposits and deposits held under repurchase agreements is deemed equal to their carrying value given their short term to maturity. SDRs are translated into Canadian dollar equivalents at rates prevailing on the balance sheet dates.

Estimated fair values of marketable securities are based on quoted market prices. If such prices are not available, the fair value is determined by discounting future cash flows using an appropriate yield curve. During the year, no marketable securities have been written down to reflect other than temporary impairments in the fair value.

Subsequent to 31 March 2009, the fair value of marketable securities continued to fluctuate as a result of changes in market conditions. As discussed in notes 9(a) and 9(b), interest rate and credit risks are managed in accordance with the Account's *Statement of Investment Policy* and the asset-liability management policy. These risk management practices mitigate the risk of fair value fluctuations.

The estimated fair value of gold is based on London fixing of \$1,155.98 at 31 March 2009 (\$958.24 at 31 March 2008) per fine ounce.

10. Commitments**(a) Foreign currency swaps**

Foreign currency swaps are agreements that exchange one type of obligation for another involving different currencies and the exchange of the principal amounts and interest payments. The Account may enter into short-term foreign currency swap arrangements with the Bank of Canada to assist the Bank in its cash-management operations. There were no drawings under this facility during the years ended 31 March 2009 or 31 March 2008, and there were no commitments outstanding at 31 March 2009.

(b) Foreign currency contracts

A foreign currency contract is a commitment to purchase or sell a foreign currency at the spot rate, requiring settlement within two days. In the normal course of operations, the Account enters into foreign currency contracts. At 31 March 2009, the Account was under contract to sell \$8 million (\$15 million at 31 March 2008) of foreign currency. Unrealized gains (losses) on foreign currency contracts are calculated using the 31 March 2009 exchange rates. As of that date, there were no unrealized net gains (losses) included in net revenue (nil at 31 March 2008). Outstanding foreign currency contracts were settled by 1 April 2009.

(c) Investment contracts

In the normal course of operations, the Account enters into investment contracts. The following table presents the fair value of investment contracts with contractual amounts outstanding at 31 March 2009. There were no outstanding investment contracts at 31 March 2009.

	2009		2008	
	Contractual value	Fair value	Contractual value	Fair value
Marketable securities—				
US dollars—				
Purchases			(22)	(22)
Sales			22	22
Euro—				
Purchases			(495)	(494)
Sales			499	498

SECTION 9

2008-2009

PUBLIC ACCOUNTS OF CANADA

Loans, Investments and Advances

CONTENTS

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LOANS, INVESTMENTS AND ADVANCES

Loans, investments and advances is a category of financial claims represented by debt instruments and ownership interests held by the Government of Canada acquired through the use of parliamentary appropriations, except for the portion of the investment balances representing adjustments for the equity of enterprise Crown corporations and other government business enterprises. Some of these appropriations permit repayments to be used for further loans and advances. Details of the use of non-budgetary appropriations, for loans, investments and advances, can be found in the ministerial sections of Volume II.

The investment in enterprise Crown corporations and other government business enterprises is accounted for under the modified equity method and is carried at cost which is adjusted for the annual profits or losses of the enterprises and reduced by any dividends paid by the corporations to the Government. Under the modified equity approach, the accounting policies of the enterprise Crown corporations and other government business enterprises are not adjusted to conform to the Government's accounting policies. The Government also reports any amounts receivable from or payable to these corporations.

Other loans, investments and advances are recorded at cost and are subject to annual valuation to reflect reductions from the recorded value to the estimated realizable value. Foreign currency transactions are translated and recorded in Canadian

dollar equivalents at the exchange rates prevailing at the transaction dates. Balances of loans, investments and advances resulting from foreign currency transactions are reported at year-end closing rates of exchange; net gains and losses related to these sovereign loans are presented with the return on investments from these loans under other program revenues.

The allowance established to reflect reductions from the recorded value to the estimated realizable value of financial claims held by the Government has been authorized by the Minister of Finance and the President of the Treasury Board, under subsection 63(2) of the *Financial Administration Act*.

Revenues received during the year on loans, investments and advances, are credited to other revenues; details are provided in Section 3 of this volume and in Section 11 of Volume III.

Table 9.1 presents the transactions and year-end balances of loans, investments and advances by category.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as payments and other charges and receipts and other credits. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 9.1
LOANS, INVESTMENTS AND ADVANCES

	April 1/2008	Payments and other charges	Receipts and other credits	March 31/2009
	\$	\$	\$	\$
Enterprise Crown corporations and other government business enterprises, Table 9.2	30,167,166,987	137,307,367,054	63,425,123,474	104,049,410,567
Portfolio investments, Table 9.11	115,732,317	4,141,200	10,586,051	109,287,466
National governments including developing countries, Table 9.12	554,596,771	256,546,702	74,618,992	736,524,481
International organizations, Table 9.13	14,475,928,583	956,286,292	50,898,119	15,381,316,756
Provincial and territorial governments, Table 9.14	3,743,687,164	484,457,929	701,328,662	3,526,816,431
Other loans, investments and advances, Table 9.15	19,395,040,350	5,209,049,643	4,203,731,454	20,400,358,539
	68,452,152,172	144,217,848,820	68,466,286,752	144,203,714,240
Less: allowance for valuation	17,582,716,636	374,255,133	1,901,589,656	19,110,051,159
Total	50,869,435,536	144,592,103,953	70,367,876,408	125,093,663,081

Enterprise Crown Corporations and Other Government Business Enterprises

Loans and advances to, and investments in, enterprise Crown corporations and other government business enterprises represent the balance of financial claims held by the Government against corporations and enterprises for working capital, capital expenditures and other purposes, investments in the capital stock of corporations, and loans and advances to corporations and enterprises for re-lending.

A Crown corporation means a parent Crown corporation or a wholly-owned subsidiary; a parent Crown corporation is wholly-owned directly by the Crown; a wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations directly or indirectly through any number of subsidiaries.

Enterprise Crown corporations are a type of government business enterprise and are defined as those Crown corporations which are not dependent on parliamentary appropriations and whose principal activity and source of revenue is the sale of goods and services to outside parties. These include selected Crown corporations listed in Part I, all the Crown corporations listed in Part II of Schedule III of the *Financial Administration Act* and the Bank of Canada. Although a Crown corporation, the Canada Pension Plan Investment Board is not part of the Government reporting entity since its mandate is to manage an investment portfolio on behalf of the Canada Pension Plan which is itself excluded from the reporting entity.

There are also a number of self-sustaining government business enterprises that are not considered Crown corporations within the meaning of the *Financial Administration Act*, but which are controlled by the Government and in most cases accountable to Parliament through a Minister of the Crown for the conduct of their affairs. These are referred to as "other government business enterprises" and include the Canadian Wheat Board and the various Port Authorities.

Most of the enterprise Crown corporations and other government business enterprises are agents of Her Majesty for the conduct of all or part of their activities. This status is granted in one of the following ways:

- i. designation by Parliament, through a special act of incorporation;
- ii. statutory authorization; or,
- iii. proclamation by the *Government Corporations Operation Act*.

Further information on the business and activities of all parent Crown corporations and information on all Crown corporations and other corporate interest of Canada is provided in the *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada*. Although no longer included as part of this Report, a compilation of the audited financial statements of the parent Crown corporations is also available upon request.

Table 9.2 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to enterprise Crown corporations and other government business enterprises.

TABLE 9.2
ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

	April 1/2008	Payments and other charges	Receipts and other credits	March 31/2009
	\$	\$	\$	\$
Investments—				
Investments and accumulated profits/losses (Table 9.5).....	22,207,029,950	5,054,711,000	2,094,870,000	25,166,870,950
Loans and advances⁽¹⁾—				
Canada Mortgage and Housing Corporation—				
Housing	3,169,445,564		95,406,076	3,074,039,488
Real estate	43,654,308		5,873,419	37,780,889
Joint projects	829,174,792		54,562,057	774,612,735
Student housing projects	184,804,521		12,469,187	172,335,334
Sewage treatment projects	164,963,770		41,179,072	123,784,698
Assisted home ownership	736,337		736,337	
	4,392,779,292		210,226,148	4,182,553,144
Finance—				
Business Development Bank of Canada	1,000,000,000	23,047,000,000	16,763,000,000	7,284,000,000
Canada Lands Company Limited	37,444,798	1,694,217	265,000	38,874,015
Canada Mortgage and Housing Corporation		61,729,821,235	4,048,995,959	57,680,825,276
Farm Credit Canada	3,840,000,000	47,104,810,000	39,494,705,000	11,450,105,000
	4,877,444,798	131,883,325,452	60,306,965,959	76,453,804,291
Other—				
Canadian Dairy Commission	96,901,000	173,716,800	170,490,000	100,127,800
Subtotal—Loans and advances.....	9,367,125,090	132,057,042,252	60,687,682,107	80,736,485,235
Less:				
Amount expected to be repaid from future appropriations	1,388,126,300		473,084,700	1,861,211,000
Unamortized discounts and premiums	18,861,753	195,613,802	169,486,667	(7,265,382)
Total—Loans and advances	7,960,137,037	132,252,656,054	61,330,253,474	78,882,539,617
Total	30,167,166,987	137,307,367,054	63,425,123,474	104,049,410,567

(1) These loans are recorded at cost.

The results and financial position of enterprise Crown corporations and other government business enterprises are detailed at Tables 9.3 to 9.5. These tables also show the breakdown of the equity of each corporation between accumulated profits and losses, contributed surplus and capital stock, as well as the details of the Government's investment under the modified equity accounting method.

The Government of Canada has also made loans and advances to various enterprise Crown corporations and other government business enterprises. The following describes loans which were outstanding as of March 31, 2009 or 2008.

Canada Mortgage and Housing Corporation

The Corporation was incorporated, on January 1, 1946, by the *Canada Mortgage and Housing Corporation Act*. The Corporation's mandate, as stated in the *National Housing Act*, is to promote the construction, repair and modernization of housing, the improvement of housing and living conditions, housing affordability and choice, the availability of low-cost financing for housing, and the national well-being of the housing sector. Advances have been made to the Canada Mortgage and Housing Corporation to support various programs undertaken by the Corporation.

Housing

Advances made for moderate to low income housing bear interest at rates from 4.13 percent to 16.10 percent per annum, and are repayable over 1 to 50 years, with the final instalment on March 31, 2037.

Real estate

Advances made for the acquisition and development of real estate bear interest at rates from 9.50 percent to 15 percent per annum, and are repayable over 50 years, with the final instalment on June 30, 2036.

Joint projects

Advances made to undertake housing projects jointly with the provinces bear interest at rates from 3.50 percent to 17.96 percent per annum, and are repayable over 1 to 50 years, with the final instalment on June 30, 2038.

Student housing projects

Advances made for student housing projects bear interest at rates from 5 percent to 10.05 percent per annum, and are repayable over 20 to 50 years, with the final instalment on April 1, 2030.

Sewage treatment projects

Advances made to assist in the establishment or expansion of sewage treatment projects and the construction of trunk storm sewers bear interest at rates from 5 percent to 9.63 percent per annum, and are repayable over 20 to 50 years, with the final instalment on March 31, 2023.

Assisted home ownership

Advances made for owner-occupied housing bear interest at rates from 8.58 percent to 8.62 percent per annum, and are repayable over 18 to 20 years, with the final instalment on December 31, 2008.

During the year, the advances were repaid in full and the account was closed.

Business Development Bank of Canada

Direct lending to Crown corporations

The Business Development Bank of Canada was established in 1974 by the *Federal Business Development Bank of Canada Act* and was continued under its current name by an Act of Parliament on July 13, 1995. The Corporation is a Crown corporation named in Part I of Schedule III to the *Financial Administration Act*, is wholly-owned by the Government of Canada and is not subject to the requirements of the *Income Tax Act*.

The role of the Corporation is to promote and assist in the establishment and development of business enterprises in Canada, with specific attention to small and medium-sized businesses. The Corporation provides a wide range of lending, investment and consulting services complementary to those of commercial financial institutions. The Corporation offers Canadian companies services tailored to meet the current needs of small and medium-sized businesses while earning an appropriate return on investment capital, which is used to further the Corporation's activities.

Pursuant to Section 19 of the *Business Development Bank of Canada Act*, the federal government, at the request of the Corporation, may lend money to the Corporation on any terms and conditions that the Minister of Finance may fix.

All the loans outstanding at year end bear interest at rates from 0.26 percent to 3.54 percent per annum.

Canada Lands Company Limited

Canada Lands Company Limited (originally Public Works Lands Company Limited) was incorporated under the *Companies Act* in 1956 and was continued under the *Canada Business Corporations Act*. The Corporation conducts its business through Canada Lands Company CLC Limited (CLC), its principal wholly-owned subsidiary. CLC's objective is to carry out

a commercially-oriented and orderly disposal program of certain Government real properties and the management of certain select properties. In undertaking this objective, CLC may manage, develop and dispose of real properties, either in the capacity of owner or as agent of the Government.

CLC has acquired an interest in a number of real properties from the Government in consideration for the issuance of promissory notes, which bear no interest and are repayable from the proceeds of the sale of the properties in respect of which they were issued. The notes were discounted using the Consolidated Revenue Fund lending rate applicable to Crown corporations and recorded at their discounted value.

During the year, no new notes have been issued. An amount of \$0.3 million was repaid during the year and an amount of \$1.7 million was amortized to income. The balance in the account represents the balance of the notes receivable net of the corresponding unamortized discount.

Canada Mortgage and Housing Corporation

Direct lending to Crown corporations

Pursuant to Section 21(1) of the *Canada Mortgage and Housing Act*, the federal government, at the request of the Corporation, may, out of the Consolidated Revenue Fund, lend money to the Corporation on any terms and conditions that the Minister of Finance may fix.

All the loans outstanding at year end bear interest at rates from 0.36 percent to 4.24 percent per annum.

Farm Credit Canada

Direct lending to Crown corporations

The Farm Credit Canada was established in 1959 by the *Farm Credit Act* as the successor to the Canadian Farm Loan Board, and is a Crown corporation named in Part I of Schedule III to the *Financial Administration Act*. The Corporation is wholly-owned by the Government of Canada and is not subject to the requirements of the *Income Tax Act*.

The Corporation's role is to enhance rural Canada by providing business and financial solutions for farm families and agribusiness. Additionally, the Corporation may deliver specific programs for the Government of Canada on a cost recovery basis.

Pursuant to Section 12(2) of the *Farm Credit Canada Act*, the federal government, at the request of the Corporation, may lend money to the Corporation on any terms and conditions that the Minister of Finance may fix.

All the loans outstanding at year end bear interest at rates from 0.26 percent to 3.84 percent per annum.

Canadian Dairy Commission

The Corporation was established by the *Canadian Dairy Commission Act*, to provide, to efficient producers of milk and cream, the opportunity of obtaining a fair return for their labour and investment, and to provide, to consumers of dairy products, a continuous and adequate supply of high quality dairy products.

Loans have been made to the Corporation, to finance its dealings in dairy products. The total amount authorized to be outstanding at any time is \$300,000,000 in accordance with the *Canadian Dairy Commission Act*. Currently, the Minister of Finance has authorized \$150,000,000 for borrowings from the Consolidated Revenue Fund and \$50,000,000 for a line of credit with members of the Canadian Payments Association.

The loans bear interest at rates from 2.4112 percent to 4.3705 percent per annum, and are repayable within one year.

Interest paid to the Government

Interest paid to the Government of Canada with respect to these loans in the years ended March 31, 2009 and 2008 is as follows:

	2008-2009	2007-2008
	(in millions of dollars)	
Corporation—		
Business Development Bank of Canada	105.8	1.9
Canada Mortgage and Housing Corporation	918.8	412.3
Canadian Dairy Commission	2.7	2.1
Farm Credit Canada	168.5	19.9
Total	1,195.8	436.2

Summary Financial Statements of Enterprise Crown Corporations and Other Government Business Enterprises

The following tables display details of the assets, liabilities, equity, revenues and expenses of enterprise Crown corporations and other government business enterprises.

Tables 9.3 to 9.5 present the assets, liabilities, equity, revenues, expenses and other changes in equity of enterprise Crown corporations and other government business enterprises grouped in five segments. The segment of competitive, self-sustaining corporations consists of those corporations named in Part I of Schedule III of the *Financial Administration Act* and of other competitive and self-sustaining government business enterprises.

For those corporations having year ends other than March 31, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

The tables summarize the financial transactions and results of operations of each enterprise Crown corporation and other government business enterprises in accordance with its own respective accounting policies. Most enterprise Crown corporations follow Canadian generally accepted accounting principles (GAAP) for private sector.

Financial assets include cash and cash equivalents, receivables, loans and investments. Financial assets are segregated between third parties and Government, Crown corporations and other entities. The financial assets reported under Government, Crown corporations and other entities represent receivables, loans and investments between related parties. Non-financial assets represent the unexpensed portion of capital assets, inventories and prepayments such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Liabilities include payables, borrowings and other obligations. Liabilities are segregated between third parties and Government, Crown corporations and other entities. Borrowings from third parties represent amounts repayable to financial institutions and other investors. Other third party liabilities are amounts due for purchases, pensions and other employee future benefits, accrued interest on borrowings, various other accrual, capital leases and sundry accounts payable. The liabilities reported under Government, Crown corporations and other entities represent payables and borrowings between related parties.

Revenues include financial assistance received or receivable from the Government in respect of the current year's operations, when applicable. Expenses are segregated between third parties and Government, Crown corporations and other entities. Equity adjustments and other include prior period adjustments and other miscellaneous items recorded by the corporations and enterprises. Equity transactions with the Government include dividends declared or transfers of profits to the Government, as well as equity contributions provided by the Government. Other comprehensive income or loss comprises unrealized gains and losses that are recognized in comprehensive income, but excluded from net income. Upon realization, these gains and losses are included in net income. Any intergovernmental transactions are eliminated as part of the modified equity accounting adjustment.

These tables present financial information on parent enterprise Crown corporations and other government business enterprises, as well as financial information on wholly-owned subsidiaries that are considered "deemed parent Crown corporations" and thus reported under the modified equity basis of accounting and excluded from the consolidated financial statements of their parent Crown corporations.

Enterprise Crown corporations and other government business enterprises are also categorized as being either agents or non-agents of the Crown. Agent status may be expressly stated in the incorporating legislation or conferred under the provisions of the *Government Corporations Operation Act*. In some situations, agent status may be restricted to certain designated activities of a corporation.

A summary of financial assistance to enterprise Crown corporations and other government business enterprises for the year ended March 31, 2009 is provided in Table 9.10.

TABLE 9.3

SUMMARY COMBINED FINANCIAL STATEMENTS OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES BY SEGMENT

(in thousands of dollars)

	Competitive, self-sustaining	Bank of Canada	Lending and insurance	Marketing	Other	Total
ASSETS, LIABILITIES AND EQUITY						
AS AT MARCH 31, 2009						
Assets						
Financial—						
Third parties	1,590,633	34,308,005	306,777,736	3,526,046	47,225	346,249,645
Government, Crown corporations and other entities	1,565,311	46,705,743	6,793,079	13,321	57,116	55,134,570
Total financial assets	3,155,944	81,013,748	313,570,815	3,539,367	104,341	401,384,215
Non-financial assets	6,209,570	206,886	1,046,014	1,267,143	34,375	8,763,988
Total assets as reported	9,365,514	81,220,634	314,616,829	4,806,510	138,716	410,148,203
Elimination adjustments	212,856		(96,681)			116,175
Total assets	9,578,370	81,220,634	314,520,148	4,806,510	138,716	410,264,378
Liabilities						
Third parties—						
Borrowings	593,587		200,044,506	2,060,811	8,967	202,707,871
Bank of Canada notes in circulation and amounts owing to depositors		51,990,173				51,990,173
Other liabilities	4,245,670	160,532	12,493,135	2,595,389	82,823	19,577,549
Government, Crown corporations and other entities	266,673	28,876,083	81,486,901	102,821	89,437	110,821,915
Total liabilities	5,105,930	81,026,788	294,024,542	4,759,021	181,227	385,097,508
Equity of Canada as reported	4,259,584	193,846	20,592,287	47,489	(42,511)	25,050,695
Elimination adjustments	212,856		(96,681)			116,175
Equity of Canada	4,472,440	193,846	20,495,606	47,489	(42,511)	25,166,870
Total liabilities and equity	9,578,370	81,220,634	314,520,148	4,806,510	138,716	410,264,378
Contingent liabilities	45,074	66,704	4,130,359		17,872	4,260,009
Contractual obligations	1,570,486	251,989	15,949,906	2,253,169	269,863	20,295,413
REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY						
FOR THE YEAR ENDED MARCH 31, 2009						
Revenues						
Third parties	8,486,085	323,902	12,856,918	8,262,364	226,562	30,155,831
Government, Crown corporations and other entities—						
Financial assistance				15,192		15,192
Other	629,199	2,003,015	399,785	51,370	85,050	3,168,419
Total revenues	9,115,284	2,326,917	13,256,703	8,328,926	311,612	33,339,442
Expenses						
Third parties	8,075,464	404,420	9,120,897	8,276,487	265,175	26,142,443
Government, Crown corporations and other entities	591,102	165,388	1,709,617	56,355	44,541	2,567,003
Total expenses	8,666,566	569,808	10,830,514	8,332,842	309,716	28,709,446
Net income or (loss) for the year	448,718	1,757,109	2,426,189	(3,916)	1,896	4,629,996
Equity of Canada, beginning of the year as reported	4,043,181	219,018	17,858,040	46,507	(42,327)	22,124,419
Adjustments and other	44,336		2,787	4,898	(19)	52,002
Elimination adjustments	212,856		(96,681)			116,175
Other comprehensive income or (loss)	1,256	(25,172)	(255,875)		(2,061)	(281,852)
Equity transactions with the Government—						
Dividends	(277,907)	(1,757,109)	(38,854)			(2,073,870)
Capital			600,000			600,000
Equity of Canada, end of the year	4,472,440	193,846	20,495,606	47,489	(42,511)	25,166,870

TABLE 9.4

FINANCIAL POSITION OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES — ASSETS, LIABILITIES AND EQUITY AS AT MARCH 31, 2009

(in thousands of dollars)

	Assets			Total assets
	Financial		Non-financial	
	Third parties	Government, Crown corporations and other entities		
Enterprise Crown corporations and other government business enterprises ⁽¹⁾				
Competitive, self-sustaining				
Blue Water Bridge Authority	17,189	50,850	119,668	187,707
Canada Development Investment Corporation	20,534	45,070	5	65,609
Canada Hibernia Holding Corporation	81,215	103,501	178,981	363,697
Canada Lands Company Limited	18,125	315	474,576	493,016
Parc Downsview Park Inc.	1,037	273	26,621	27,931
Canada Post Corporation	1,082,730	1,282,496	3,235,916	5,601,142
Halifax Port Authority ⁽²⁾	5,798	643	147,799	154,240
Montreal Port Authority ⁽²⁾	80,677	51,608	239,298	371,583
Quebec Port Authority ⁽²⁾	34,241	441	138,240	172,922
Ridley Terminals Inc.	4,958	237	21,389	26,584
Royal Canadian Mint ⁽³⁾	43,725	20,960	213,870	278,555
Saint John Port Authority ⁽²⁾	11,916		71,991	83,907
Toronto Port Authority ⁽²⁾	27,056		55,156	82,212
Vancouver Fraser Port Authority ⁽²⁾	33,925	2,394	910,987	947,306
Other Canada Port Authorities ⁽²⁾⁽⁴⁾	127,507	6,523	375,073	509,103
<i>Total—Competitive, self-sustaining</i>	<i>1,590,633</i>	<i>1,565,311</i>	<i>6,209,570</i>	<i>9,365,514</i>
Bank of Canada	34,308,005	46,705,743	206,886	81,220,634
Lending and Insurance				
Business Development Bank of Canada	11,930,062		160,849	12,090,911
Canada Deposit Insurance Corporation	369,462	1,407,013	1,641	1,778,116
Canada Mortgage and Housing Corporation	14,514,283	53,062	83,387	14,650,732
Canada Housing Trust	160,349,912	607,989		160,957,901
Insurance Programs	10,280,324	3,659,362	155,930	14,095,616
Mortgage-Backed Securities Guarantee Fund	55,985,660	542,208	5,847	56,533,715
Export Development Canada	35,653,305	523,445	530,383	36,707,133
Farm Credit Canada	17,694,728		107,977	17,802,705
<i>Total—Lending and insurance</i>	<i>306,777,736</i>	<i>6,793,079</i>	<i>1,046,014</i>	<i>314,616,829</i>
Marketing				
Canadian Commercial Corporation	853,655	4,842	3,397	861,894
Canadian Dairy Commission—				
Marketing operations	19,771		137,586	157,357
Canadian Wheat Board, The ⁽⁵⁾	2,642,768	8,479	1,093,064	3,744,311
Freshwater Fish Marketing Corporation	9,852		33,096	42,948
<i>Total—Marketing</i>	<i>3,526,046</i>	<i>13,321</i>	<i>1,267,143</i>	<i>4,806,510</i>
Other				
Atlantic Pilotage Authority	2,738		8,320	11,058
Great Lakes Pilotage Authority	27		210	237
Laurentian Pilotage Authority	11,205		1,829	13,034
Pacific Pilotage Authority	7,389	1,533	11,416	20,338
St.Lawrence Seaway Management Corporation ⁽⁵⁾	19,692	48,223	12,600	80,515
Capital Fund Trust	1,792	38		1,830
Employee Termination Benefits Trust Fund	4,382	7,322		11,704
<i>Total—Other</i>	<i>47,225</i>	<i>57,116</i>	<i>34,375</i>	<i>138,716</i>
Total	346,249,645	55,134,570	8,763,988	410,148,203
Elimination adjustments		116,175		116,175
Total	346,249,645	55,250,745	8,763,988	410,264,378

⁽¹⁾ All enterprise Crown corporations listed at the margin in this table are parent Crown corporations.

Although a Crown corporation, Canada Pension Plan Investment Board is designed to operate at arm's length from the Government and manages, on behalf of the Canada Pension Plan, funds not belonging to the Government, therefore, it is considered external to the Government reporting entity. The Public Sector Pension Investment Board is not included in the above list since its activities are included in the Government's results through pension accounting.

⁽²⁾ Canada Port Authorities, which are not Crown corporations but considered other government business enterprises, are agents of the Crown for their port activities.⁽³⁾ As a result of the unavailability of the March 31, 2009 information at time of production of the *Public Accounts of Canada*, the figures reported are those as at March 31, 2008; no revenues and expenses are reported for the year ended March 31, 2009.⁽⁴⁾ Consists of the combined figures of the Canada Port Authorities of Belledune, Hamilton, Nanaimo, Port Alberni, Prince Rupert, Saguenay, Sept-Îles, St. John's, Thunder Bay, Trois-Rivières and Windsor.⁽⁵⁾ These entities, which are not Crown corporations or agents of the Crown, are considered other government business enterprises.

Liabilities								
Third parties		Government, Crown corporations and other entities	Total liabilities	Accumulated profits/ (losses)	Contributed surplus	Capital stock	Equity of Canada	Total liabilities and equity
Borrowings	Other							
96,330	5,347	33	101,710	85,997			85,997	187,707
	24,259		24,259	(701,835)	743,184	1	41,350	65,609
	89,137	13,203	102,340	261,357			261,357	363,697
153,158	32,523	39,545	225,226	122,709	145,081		267,790	493,016
17,080	7,024	572	24,676	(18,237)	21,492		3,255	27,931
92,600	3,813,116	111,667	4,017,383	428,588	1,155,171		1,583,759	5,601,142
7,367	12,564	617	20,548	82,835	50,857		133,692	154,240
	47,188	1,505	48,693	85,627	237,263		322,890	371,583
20,926	12,975	88,006	121,907	28,739	22,276		51,015	172,922
	5,285	3,120	8,405	(181,863)	64,000	136,042	18,179	26,584
36,167	91,234	6,828	134,229	104,326		40,000	144,326	278,555
	5,264		5,264	16,984	61,659		78,643	83,907
13,914	20,961		34,875	47,337			47,337	82,212
106,034	61,347	1,172	168,553	628,494	150,259		778,753	947,306
50,011	17,446	405	67,862	198,128	243,113		441,241	509,103
593,587	4,245,670	266,673	5,105,930	1,189,186	2,894,355	176,043	4,259,584	9,365,514
	52,150,705	28,876,083	81,026,788	163,846	25,000	5,000	193,846	81,220,634
2,353,883	246,171	7,301,293	9,901,347	873,386	27,778	1,288,400	2,189,564	12,090,911
	803,531	4,361	807,892	970,224			970,224	1,778,116
6,152,444	338,970	7,957,504	14,448,918	176,814	25,000		201,814	14,650,732
160,663,892	293,999		160,957,891		10		10	160,957,901
	6,812,481	127,095	6,939,576	7,156,040			7,156,040	14,095,616
	510,345	54,601,264	55,111,609	1,422,106			1,422,106	56,533,715
26,924,917	3,395,966	9,590	30,330,473	5,043,460		1,333,200	6,376,660	36,707,133
3,949,370	91,672	11,485,794	15,526,836	1,728,144	547,725		2,275,869	17,802,705
200,044,506	12,493,135	81,486,901	294,024,542	17,370,174	600,513	2,621,600	20,592,287	314,616,829
38,690	775,058	657	814,405	37,489	10,000		47,489	861,894
386	56,324	100,647	157,357					157,357
1,987,394	1,755,388	1,529	3,744,311					3,744,311
34,341	8,619	(12)	42,948					42,948
2,060,811	2,595,389	102,821	4,759,021	37,489	10,000		47,489	4,806,510
4,219	3,058		7,277	1,476	2,305		3,781	11,058
	4,310		4,310	(4,155)	82		(4,073)	237
	9,096		9,096	1,459	2,479		3,938	13,034
4,748	5,677		10,425	9,107	806		9,913	20,338
	60,678	44,878	105,556	(10,913)	(14,128)		(25,041)	80,515
	2	30,251	30,253	(28,423)			(28,423)	1,830
	2	14,308	14,310	(2,606)			(2,606)	11,704
8,967	82,823	89,437	181,227	(34,055)	(8,456)		(42,511)	138,716
202,707,871	71,567,722	110,821,915	385,097,508	18,726,640	3,521,412	2,802,643	25,050,695	410,148,203
				116,175			116,175	116,175
202,707,871	71,567,722	110,821,915	385,097,508	18,842,815	3,521,412	2,802,643	25,166,870	410,264,378

TABLE 9.5

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES FOR THE YEAR ENDED MARCH 31, 2009

(in thousands of dollars)

Enterprise Crown corporations and other government business enterprises	Third parties	Revenues		
		Government, Crown corporations and other entities ⁽¹⁾	Other	Total
Competitive, self-sustaining				
Blue Water Bridge Authority	23,338			23,338
Canada Development Investment Corporation	620		273,975	274,595
Canada Hibernia Holding Corporation	446,048		11	446,059
Canada Lands Company Limited	138,591		10,886	149,477
Parc Downsview Park Inc.	11,058			11,058
Canada Post Corporation	7,453,552		334,541	7,788,093
Halifax Port Authority	27,927			27,927
Montreal Port Authority	87,319		6,184	93,503
Quebec Port Authority	25,064		710	25,774
Ridley Terminals Inc.	22,104			22,104
Royal Canadian Mint				
Saint John Port Authority	12,486		101	12,587
Toronto Port Authority	23,788			23,788
Vancouver Fraser Port Authority	139,133		43	139,176
Other Canada Port Authorities	75,057		2,748	77,805
<i>Total—Competitive, self-sustaining.</i>	<i>8,486,085</i>		<i>629,199</i>	<i>9,115,284</i>
Bank of Canada	323,902		2,003,015	2,326,917
Lending and insurance				
Business Development Bank of Canada	897,548			897,548
Canada Deposit Insurance Corporation	103,671		42,640	146,311
Canada Mortgage and Housing Corporation	628,662		71,770	700,432
Canada Housing Trust	5,644,714		102,885	5,747,599
Insurance Programs	1,802,069		176,381	1,978,450
Mortgage-Backed Securities Guarantee Fund	1,139,387		6,109	1,145,496
Export Development Canada	1,690,214			1,690,214
Farm Credit Canada	950,653			950,653
<i>Total—Lending and insurance.</i>	<i>12,856,918</i>		<i>399,785</i>	<i>13,256,703</i>
Marketing				
Canadian Commercial Corporation	1,831,380	15,192	51,370	1,897,942
Canadian Dairy Commission— Marketing operations	256,513			256,513
Canadian Wheat Board, The	6,116,525			6,116,525
Freshwater Fish Marketing Corporation	57,946			57,946
<i>Total—Marketing.</i>	<i>8,262,364</i>	<i>15,192</i>	<i>51,370</i>	<i>8,328,926</i>
Other				
Atlantic Pilotage Authority	18,729			18,729
Great Lakes Pilotage Authority	15,763			15,763
Laurentian Pilotage Authority	67,947			67,947
Pacific Pilotage Authority	54,552			54,552
St. Lawrence Seaway Management Corporation	69,360		42,938	112,298
Capital Fund Trust	70		42,112	42,182
Employee Termination Benefits Trust Fund	141			141
<i>Total—Other</i>	<i>226,562</i>		<i>85,050</i>	<i>311,612</i>
Total	30,155,831	15,192	3,168,419	33,339,442
Elimination adjustments				
Total net results	30,155,831	15,192	3,168,419	33,339,442
Less equity adjustments				
Share of annual profit				

The accompanying notes for Table 9.4 are an integral part of this table.

⁽¹⁾ The "Financial assistance" column records only that portion of financial assistance received or receivable from the federal Government that has been credited to operations. Additional amounts representing capital and operating appropriations received by the corporations are included in "Equity transactions with the Government". Revenues "Other" include amounts generated from the sale of goods and services, investment income as well as grants where the corporations qualify as a member of a general class of recipients. The total financial assistance accounted for by the corporations during the year does not agree with the amount reported in Table 9.10 because of differences resulting from the different accounting policies followed.

Third parties	Expenses		Net income or (loss)	Equity beginning of year	Equity adjustments and other	Other comprehensive income or (loss)	Equity transactions with the Government		Equity end of year
	Government, Crown corporations and other entities	Total					Dividends	Capital	
18,821		18,821	4,517	81,732	(252)				85,997
3,706		3,706	270,889	40,661			(270,200)		41,350
128,810	345,876	474,686	(28,627)	259,370	30,614				261,357
134,063	2,617	136,680	12,797	262,636			(7,643)		267,790
15,700	(176)	15,524	(4,466)	7,076	645				3,255
7,436,669	224,724	7,661,393	126,700	1,457,182		(123)			1,583,759
22,366	1,086	23,452	4,475	129,217					133,692
74,474	7,358	81,832	11,671	308,457		2,762			322,890
21,019	1,447	22,466	3,308	47,707					51,015
21,389	1,667	23,056	(952)	19,131					18,179
				144,326					144,326
14,266	319	14,585	(1,998)	80,554	87				78,643
22,276		22,276	1,512	47,236		(1,411)			47,337
95,070	5,435	100,505	38,671	733,767	6,315				778,753
66,835	749	67,584	10,221	424,129	6,927	28	(64)		441,241
8,075,464	591,102	8,666,566	448,718	4,043,181	44,336	1,256	(277,907)		4,259,584
404,420	165,388	569,808	1,757,109	219,018		(25,172)	(1,757,109)		193,846
699,627	107,354	806,981	90,567	1,867,317	(473)	(1,893)	(15,954)	250,000	2,189,564
172,086	11,315	183,401	(37,090)	1,004,025		3,289			970,224
(39,964)	673,970	634,006	66,426	135,388					201,814
5,644,600	102,999	5,747,599		10					10
671,874	352,352	1,024,226	954,224	6,817,466	3,260	(618,910)			7,156,040
(355,173)	385,435	30,262	1,115,234	334,208		(27,336)			1,422,106
1,660,904	4,359	1,665,263	24,951	5,922,868		78,841		350,000	6,376,660
666,943	71,833	738,776	211,877	1,776,758		310,134	(22,900)		2,275,869
9,120,897	1,709,617	10,830,514	2,426,189	17,858,040	2,787	(255,875)	(38,854)	600,000	20,592,287
1,843,589	53,371	1,896,960	982	46,507					47,489
259,085	2,984	262,069	(5,556)		5,556				
6,116,525		6,116,525							
57,288		57,288	658		(658)				
8,276,487	56,355	8,332,842	(3,916)	46,507	4,898				47,489
18,706		18,706	23	3,758					3,781
15,831		15,831	(68)	(4,005)					(4,073)
63,085		63,085	4,862	(924)					3,938
52,687		52,687	1,865	8,209	(154)	(7)			9,913
114,835	(1,268)	113,567	(1,269)	(23,772)					(25,041)
2	45,697	45,699	(3,517)	(25,041)	135				(28,423)
29	112	141	(552)			(2,054)			(2,606)
265,175	44,541	309,716	1,896	(42,327)	(19)	(2,061)			(42,511)
26,142,443	2,567,003	28,709,446	4,629,996	22,124,419	52,002	(281,852)	(2,073,870)	600,000	25,050,695
				82,610	90,504	(35,939)	(21,000)		116,175
26,142,443	2,567,003	28,709,446	4,629,996	22,207,029	142,506	(317,791)	(2,094,870)	600,000	25,166,870
			142,506		(142,506)				
			4,772,502	22,207,029		(317,791)	(2,094,870)	600,000	25,166,870

Borrowings by Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.6 summarizes the borrowing transactions by agent and non-agent enterprise Crown corporations and other government business enterprises.

In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by agent enterprise Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute obligations of the Government and are recorded as such in the accounts of Canada net of borrowings expected to be repaid directly by these corporations.

Borrowings by non-agent enterprise Crown corporations and other government business enterprises are not on behalf of Her Majesty, but may, at times be guaranteed by the Government.

As at March 31, 2009, an allowance for borrowings of enterprise Crown corporations and other government business enterprises was established at \$81 million.

TABLE 9.6

BORROWINGS BY ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

	Balance April 1/2008	Borrowings and other credits	Repayments and other charges	Balance March 31/2009
Agent enterprise Crown corporations				
Business Development Bank of Canada	8,024,946	610,555	6,281,618	2,353,883
Canada Lands Company Limited	31,059	126,559	4,460	153,158
Canada Mortgage and Housing Corporation	8,907,055	302,038	3,056,649	6,152,444
Canada Housing Trust	127,565,515	52,148,377	19,050,000	160,663,892
Canada Post Corporation	57,984	37,600	2,984	92,600
Canadian Commercial Corporation	29,031	31,049	21,390	38,690
Canadian Dairy Commission (Marketing operations)	574	40,402	40,590	386
Export Development Canada	16,743,357	37,165,677	26,984,117	26,924,917
Farm Credit Canada	9,623,566	1,665,503	7,339,699	3,949,370
Freshwater Fish Marketing Corporation	18,829	34,341	18,829	34,341
Parc Downsview Park Inc.	4,215	12,865		17,080
Royal Canadian MintThe ⁽¹⁾	36,167			36,167
Total—Agent enterprise Crown corporations	171,042,298	92,174,966	62,800,336	200,416,928
Non-agent enterprise Crown corporations and other government business enterprises				
Atlantic Pilotage Authority	4,427		208	4,219
Blue Water Bridge Authority	99,018		2,688	96,330
Canadian Wheat Board, The	4,017,703	11,582,030	13,612,339	1,987,394
Halifax Port Authority ⁽²⁾	4,400	7,367	4,400	7,367
Laurentian Pilotage Authority	769		769	
Pacific Pilotage Authority	3,820	928		4,748
Quebec Port Authority ⁽²⁾	13,812	7,114		20,926
Toronto Port Authority ⁽²⁾	14,456		542	13,914
Vancouver Fraser Port Authority ⁽²⁾	34,378	79,153	7,497	106,034
Other Canada Port Authorities ⁽²⁾	65,476	765	16,230	50,011
Total—Non-agent enterprise Crown corporations and other government business enterprises	4,258,259	11,677,357	13,644,673	2,290,943
Total	175,300,557	103,852,323	76,445,009	202,707,871
Borrowings expected to be repaid by enterprise Crown corporations and other government business enterprises	175,073,699	103,852,323	76,299,003	202,627,019
Allowance for borrowings of enterprise Crown corporations and other government business enterprises expected to be repaid by the Government and reported on the Statement of Financial Position	226,858		146,006	80,852

⁽¹⁾ As a result of the unavailability of the March 31, 2009 information at time of production of the *Public Accounts of Canada*, the figures reported are those as at March 31, 2008.

⁽²⁾ The Authority is an agent of the Crown only for its port activities. It is considered a non-agent of the Crown for borrowings purposes.

Maturity and Currency of Borrowings by Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.7 summarizes the maturity and currency of borrowings by agent and non-agent enterprise Crown corporations and other government business enterprises, as at March 31, 2009.

TABLE 9.7

MATURITY AND CURRENCY OF BORROWINGS BY ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

Year of maturity	Agent	Non-agent	Total
2009	29,005,900	1,256,464	30,262,364
2010	30,095,435	139,142	30,234,577
2011	32,039,514	49,163	32,088,677
2012	40,243,366	33,660	40,277,026
2013	47,027,409	7,918	47,035,327
Subsequent years	22,005,304	804,596	22,809,900
Total	200,416,928	2,290,943	202,707,871 ⁽¹⁾

(1) The borrowings are composed of \$22,124,729 US, 1,473,557 Pound, 2,323,715 ¥, NawkrNE 436,729, NZ \$ 676,937, AU \$ 60,627, 184,166 CHF, 47,078 MXN, 16,855 Euro and \$175,363,478 Cdn.

Contingent Liabilities of Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.8 summarizes the contingent liabilities of enterprise Crown corporations and other government business enterprises. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 9.8

CONTINGENT LIABILITIES OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

	March 31, 2009
Bank of Canada—Callable shares	66,704
Canada Lands Company Limited—Loan guarantees	21,820
Canada Mortgage and Housing Corporation	4,900
Insurance Programs	2,047
Export Development Canada—Loan guarantees	4,125,577
Farm Credit Canada—Loan guarantees	4,782
Hamilton Port Authority—Miscellaneous litigations	351
St. John's Port Authority—Miscellaneous litigations	10,775
St. Lawrence Seaway Management Corporation—Miscellaneous litigations	6,746
Trois-Rivières Port Authority—Miscellaneous litigations	3,500
Vancouver Fraser Port Authority—Miscellaneous litigations	12,807
Total	4,260,009

Contractual Obligations of Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.9 summarizes the contractual obligations of enterprise Crown corporations and other government business enterprises. A contractual obligation represents a legal obligation to third organizations or individuals as a result of a contract. Contractual obligations are classified into three main categories: loans authorized but undisbursed, capital expenditures and operating leases.

TABLE 9.9

CONTRACTUAL OBLIGATIONS OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES AT MARCH 31, 2009

(in thousands of dollars)

	Loans	Capital expenditures	Operating leases and other	Total
Bank of Canada			251,989	251,989
Business Development Bank of Canada	1,291,632		135,836	1,427,468
Canada Deposit Insurance Corporation			2,092	2,092
Canada Hibernia Holding Corporation			34,485	34,485
Canada Lands Company Limited		25,800		25,800
Canada Mortgage and Housing Corporation	32,111			32,111
Canada Post Corporation			1,158,420	1,158,420
Canadian Commercial Corporation		2,224,229	20,434	2,244,663
Canadian Dairy Commission—				
Marketing operations		5,708	930	6,638
Canadian Wheat Board, The		358	1,510	1,868
Export Development Canada	9,162,601		3,366,918	12,529,519
Farm Credit Canada	1,885,000		73,716	1,958,716
Halifax Port Authority		3,300		3,300
Laurentian Pilotage Authority		4,035		4,035
Montreal Port Authority		7,548	4,101	11,649
Pacific Pilotage Authority		262,750		262,750
Parc Downsview Park Inc.		5,611		5,611
Royal Canadian Mint ⁽¹⁾		303,208		303,208
St. Lawrence Seaway Management Corporation			3,078	3,078
Vancouver Fraser Port Authority		17,680	9,512	27,192
Other Canada Port Authorities			821	821
Total	12,371,344	2,860,227	5,063,842	20,295,413

⁽¹⁾ As a result of the unavailability of the March 31, 2009 information at time of production of the *Public Accounts of Canada*, the figures reported are those as at March 31, 2008.

Financial Assistance to Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.10 summarizes financial assistance for both agent and non-agent enterprise Crown corporations and other government business enterprises. It should be read in conjunction with Table 9.5. The purpose for which payments have been made is segregated between: (a) amounts recorded as operating transactions and (b) amounts used for the acquisition of capital assets.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

Differences in figures reported in Table 9.5 and those reported in Table 9.10 result from the use of different accounting policies.

TABLE 9.10
FINANCIAL ASSISTANCE TO ENTERPRISE CROWN CORPORATIONS
AND OTHER GOVERNMENT BUSINESS ENTERPRISES
FOR THE YEAR ENDED MARCH 31, 2009

(in thousands of dollars)

	Operating	Capital	Financial assistance
Canada Post Corporation ⁽¹⁾	153,310		153,310
Canadian Commercial Corporation	15,192		15,192
Canadian Wheat Board, The ⁽²⁾	188,263		188,263
St. Lawrence Seaway Management Corporation		830	830
Toronto Port Authority		405	405
Vancouver Fraser Port Authority		5,463	1,330
Total	356,765	6,698	359,330 ⁽³⁾

⁽¹⁾ Includes a payment of \$56,100 from the Department of Indian Affairs and Northern Development for the purpose of providing Northern Air Stage Parcel Service.

⁽²⁾ Includes payments of \$188,263 to The Canadian Wheat Board from the Department of Finance for grants and contributions to meet the commitments made by Canada under multilateral debt reduction agreements.

⁽³⁾ Of this amount, \$168,502 is presented with Crown corporations expenses on the Statement of Operations and Accumulated Deficit in Section 2 of this volume. The remainder is presented with other transfer payments.

Portfolio Investments

Portfolio investments are entities with share capital owned jointly by the Government and other governments and/or organizations to further common objectives. Additional information on these entities is provided in the *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada*.

Under the terms of section 147 of the *Bankruptcy and Insolvency Act*, the Superintendent of Bankruptcy has received shares in a number of corporations in lieu of a cash levy payable to the Crown.

Table 9.11 presents a summary of the balances and transactions for the various types of portfolio investments.

TABLE 9.11
PORTFOLIO INVESTMENTS

	April 1/2008	Payments and other charges	Receipts and other credits	March 31/2009
	\$	\$	\$	\$
Lower Churchill Development Corporation Limited— Natural Resources	14,750,000			14,750,000
Other—				
Co-operative Housing Project—Environment— Parks Canada Agency	337,106			337,106
Canada Pension Plan Investment Board— Finance	100			100
Airline Bankruptcy Proceedings— Foreign Affairs and International Trade—Export Development Canada		3,141,350		3,141,350
Canada Investment Fund for Africa—Foreign Affairs and International Trade—Canadian International Development Agency	100,000,000	985,363	10,586,051	90,399,312
Equity Ownership—Industry—National Research Council of Canada	645,011	14,487		659,498
Public Sector Pension Investment Board— Treasury Board	100			100
North Portage Development Corporation— Western Economic Diversification				
	100,982,317	4,141,200	10,586,051	94,537,466
Total	115,732,317	4,141,200	10,586,051	109,287,466

Lower Churchill Development Corporation Limited

The Corporation was incorporated under the *Companies Act of Newfoundland*, to establish a basis for the development of all or part of the hydroelectric potential of the Lower Churchill basin and the transmission of this energy to markets.

This account records the Government's investment in the capital of the Corporation. In respect of Canada's participation with the Government of Newfoundland and Labrador in the development of the hydroelectric power potential of the Lower Churchill River in Labrador, the Government is authorized to purchase approximately 49 percent of the shares of the Lower Churchill Development Corporation Limited.

The Government has purchased 1,475 class A shares, representing 49 percent of the shares outstanding. The balance of the outstanding shares is owned by Newfoundland and Labrador Hydro (an agent of the Government of Newfoundland and Labrador).

Co-operative Housing Project

The Parks Canada Agency has invested in the Rocky Mountain II Co-operative Housing Association, along with five other entities, to provide accommodation for Parks Canada employees and employees of other entities in Banff, Alberta.

Canada Pension Plan Investment Board

The Canada Pension Plan Investment Board ("Board") was created pursuant to the *Canada Pension Plan Investment Board Act*. The Board's objectives are to assist the Canada Pension Plan (CPP) in meeting its obligations to contributors and beneficiaries and to manage any amounts transferred to it in their best interest.

The Government holds 100 percent of the share capital of the corporation that consists of 10 shares having a fair value of \$10 each issued as per legislation. The assets managed by the Board are included in the CPP financial statements. They are excluded from the Government's financial statements since CPP is not part of the Government's reporting entity as explained in Note 1 of the Government's financial statements.

Airline Bankruptcy Proceedings

Pursuant to Section 23(6) of the *Export Development Act*, the Minister for International Trade, with the concurrence of the Minister of Finance, may authorize Export Development Canada ("the Corporation") to make any investment or enter into any transaction or any class of transactions necessary or desirable for the management of assets and liabilities arising out of any transaction that may be entered into pursuant to this section. On February 19, 2009 the Corporation was awarded 435,033 shares of an airline subject to bankruptcy proceedings at \$5.73 US per share by the bankruptcy court. This represents concessions provided to the airline to assist them in exiting from bankruptcy protection. The shares will be sold and the proceeds used to reduce the impact of the concessions granted to the airline and other restructuring costs.

Canada Investment Fund for Africa

The Canada Investment Fund for Africa (CIFA) is a joint public-private sector initiative designed to provide risk capital for private investments in Africa that generate growth. The CIFA is a direct response to the New Partnership for Africa's Development (NEPAD) and the G8 Africa Action Plan. The main objectives of the CIFA are to optimize public-private investment in the Fund, to confer a beneficial development impact on Africa by way of increased foreign direct investment and to optimize the beneficial impact of the Fund's activities on Canadian interests.

The Government of Canada is a limited partner in the CIFA and its commitment towards the Fund is composed of a total commitment of \$100 million for a period of ten years, which will be used to provide an equivalent amount to all investments committed by private investors as well as other governments, at a ratio 1:1. Payments to the CIFA are made upon receipt of a draw down notice. During the fiscal year 2008-2009, no payment was made to the CIFA. The Canadian International Development Agency received capital reimbursement from CIFA amounting to \$4.6 million and investment income of \$2.9 million during the year. The balance represents the Government's commitment to advance funds based on investments that have been committed by private investors.

Equity Ownership

In order to help fulfill its mandate to promote industrial innovation in Canada, the National Research Council of Canada (NRC) has taken equity interests in several new firms based on NRC technology. NRC provides financial assistance at better than market conditions to firms through access to equipment, intellectual property and incubation space in laboratories and in the organization's Industry Partnership Facilities.

Since these companies often cannot afford to pay the full cost of the assistance received from the NRC, the NRC takes an equity position in a company in order to help the firms survive the critical development stage. In turn, it allows NRC to earn a return that somewhat reflects the risk taken should the company become successful.

This investment in equity is authorized under subsection 92(1)(b) of the *Financial Administration Act* which allows for the acquisition or the sale or other disposal of shares or assets in the ordinary course of a business of providing financial assistance to publicly and privately held companies and are recorded at cost.

The Government's holdings of shares represents a minority interest in seven publically traded companies and fourteen privately held companies.

Public Sector Pension Investment Board

The Public Sector Pension Investment Board ("Board") was created pursuant to the *Public Sector Pension Investment Board Act*. Its mandate is to invest in financial markets the funds transferred to it from the Public Service, Canadian Forces, Royal Canadian Mounted Police and Reserve Force pension plans. The Board's objective is to achieve maximum rates of return on investments, without undue risk while respecting the requirements and financial obligations of those plans.

The Government holds 100 percent of the share capital of the corporation that consists of 10 shares having a fair value of \$10 each issued as per legislation. The assets managed by the Board are recorded against the pension liability.

North Portage Development Corporation

The Corporation was incorporated under the *Manitoba Corporations Act*, to foster the social and economic development of the North Portage area in the core area of Winnipeg. The objective of the Government's participation is to stimulate economic recovery in Canada and Manitoba.

The Government's holding of common shares represents 33.3 percent of the shares outstanding. The Corporation is owned equally by the City of Winnipeg, the Province of Manitoba and the Government of Canada.

National Governments Including Developing Countries

Loans to national governments consist mainly of loans for financial assistance, international development assistance to developing countries, and loans for development of export trade (administered by Export Development Canada).

Table 9.12 presents a summary of the balances and transactions for the loans and advances that were made to national governments including developing countries.

TABLE 9.12

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

	April 1/2008	Payments and other charges	Receipts and other credits	March 31/2009
	\$	\$	\$	\$
Foreign Affairs and International Trade— Development of export trade (loans administered by Export Development Canada)	248,626,759	218,098,287	50,605,127	416,119,919
Foreign Affairs and International Trade— Canadian International Development Agency— Developing countries—International development assistance	305,789,425	38,446,950	24,013,865	320,222,510
National Defence— North Atlantic Treaty Organization—Damage claims recoverable	180,587	1,465		182,052
Total	554,596,771	256,546,702	74,618,992	736,524,481

Development of export trade

Pursuant to section 23 of the *Export Development Act*, the Minister for International Trade, with the concurrence of the Minister of Finance, may authorize Export Development Canada ("the Corporation") to enter into certain transactions or class of transactions where the Minister is of the opinion it is in the national interest and where the Corporation has advised the Minister that it will not enter into such transactions without such authorization. Funding for such transactions is provided by the Minister of Finance out of the Consolidated Revenue Fund and the transactions are administered by the Corporation on behalf of the Government of Canada.

Loan transactions with longer repayment terms and/or low or zero interest rates are recorded in part as expenses when the economic value is reduced due to such concessionary terms.

Tables 11.4 and 11.5 (Section 11 of this volume) present additional information on contractual obligations and guarantees that are disclosed in the notes to the audited financial statements in Section 2 of this volume.

The following table presents the balances and transactions for loans made to national governments, together with their terms and conditions of repayments.

	Payments and other charges		Receipts and other credits		March 31/2009
	April 1/2008	Payments or other charges ⁽¹⁾	Receipts or other credits ⁽²⁾	Revaluation	
	\$	\$	\$	\$	\$
NON-BUDGETARY LOANS⁽³⁾—					
(a) 1 to 5 year term, 0 percent (London Interbank Offered Rate (LIBOR)) interest per annum, with final repayments in December 2010:					
Cameroun	837,993		189,382		1,027,375
(b) 6 to 10 year term, 0.5 percent to 9.0 percent interest per annum, with final repayments between March 2007 and January 2019:					
Argentina	27,344,114		6,066,594		33,410,708
Congo	1,225,702		277,002		1,502,704
Sudan	3,969,758		897,144		4,866,902
	32,539,574		7,240,740		39,780,314
(c) 11 to 15 year term, 0.5 percent (LIBOR) to 5.1 percent (LIBOR) interest per annum, with final repayments between April 2018 and November 2024:					
Indonesia	2,283,031		410,298	938,103	1,755,226
Kenya	890,488		201,245		1,091,733
Pakistan	6,674,850		1,491,041	139,891	8,026,000
Venezuela	73,052,321		15,349,587	8,749,618	79,652,290
	82,900,690		17,452,171	9,827,612	90,525,249
Insurance claims paid during the year:					
Cuba	18,835,402			11,400,000	7,435,402
Haiti	373,129				373,129
Russia	12,472,071		1,462,654		13,934,725
	31,680,602		1,462,654	11,400,000	21,743,256
Total—Non-budgetary loans	147,958,859		26,344,947	21,227,612	153,076,194
BUDGETARY LOANS⁽³⁾—					
(a) 16 to 20 year term, 0 percent interest per annum, with final repayment in March 2011:					
Thailand	4,451,775		494,032	1,923,027	3,022,780
(b) 21 to 25 year term, 0 percent to 3.0 percent interest per annum, with final repayments between November 2015 and April 2018:					
Algeria	5,550,000			568,000	4,982,000
Indonesia	21,490,999		4,435,390	3,179,813	22,746,576
	27,040,999		4,435,390	3,747,813	27,728,576

	Payments and other charges			Receipts and other credits		March 31/2009
	April 1/2008	Payments or other charges ⁽¹⁾	Revaluation	Receipts or other credits ⁽²⁾	Revaluation	
	\$	\$	\$	\$	\$	\$
(c) 31 to 55 year term, 0 percent to 8.97 percent interest per annum, with final repayments between December 2010 and February 2045:						
Cameroun	12,012,738		2,714,815			14,727,553
China	467,876,222	610,320	104,063,279	14,887,403		557,662,418
Egypt	9,662,529		589,125	333,041		9,918,613
Gabon	8,288,611		1,840,308	279,795		9,849,124
India	46,883,883		10,451,469	1,472,347		55,863,005
Jamaica	5,736,557		1,574,239	508,397		6,802,399
Kenya	5,620,144		1,240,086	236,531		6,623,699
Morocco	80,979,600		17,966,762	2,900,348		96,046,014
Turkey	96,725,839		21,511,088	3,088,813		115,148,114
	733,786,123	610,320	161,951,171	23,706,675		872,640,939
Total—Budgetary loans	765,278,897	610,320	166,880,593	29,377,515		903,392,295
Subtotal	913,237,756	610,320	193,225,540	50,605,127		1,056,468,489
Less: portion expensed due to concessionary terms	664,610,997	24,262,427				640,348,570
Total	248,626,759	24,872,747	193,225,540	50,605,127		416,119,919

Note: Final repayment dates may change if loan amounts are rescheduled or restructured.

(1) Payments or other charges may include transactions such as loans, adjustments, etc.

(2) Receipts or other credits may include transactions such as repayments, forgiveness, etc.

(3) Prior to April 1, 1987, these loans were authorized by miscellaneous non-budgetary authorities. Subsequently they were authorized by miscellaneous budgetary authorities.

Developing countries—International development assistance

Interest-free or low interest bearing loans have been made through the Canadian International Development Agency to developing countries for international development assistance. Loans are recorded in part as expenses when the economic value of the loans is reduced due to their concessionary terms. No new loans have been issued since April 1, 1986.

The following table presents the balances and transactions for the loans made to developing countries, together with their terms and conditions of repayments.

All loans have been made in Canadian dollars and are therefore not subject to revaluations for foreign exchange fluctuations.

Similar assistance has been provided to developing countries by way of subscriptions and advances to the International Development Association, advances to the Global Environment Facility, and loans to other international financial institutions. These are reported later in this section under the heading "International organizations".

	April 1/2008	Payments and other charges	Receipts and other credits ⁽¹⁾	March 31/2009
	\$	\$	\$	\$
(a) 30 year term, 7 year grace period, 3 percent interest per annum, with final repayment in March 2005:				
Cuba	9,547,012			9,547,012
(b) 35 year term, 4 year grace period, 5 percent interest per annum, semi-annual interest repayments with first principal repayment due January 2017 and final repayment in July 2026:				
Egypt	44,995,933			44,995,933
(c) 50 year term, 10 year grace period, non-interest bearing, with final repayments between March 2015 and September 2035:				
Algeria	6,613,650		438,386	6,175,264
Argentina	168,000		18,667	149,333
Bolivia	593,531		42,395	551,136
Brazil	230,049		20,914	209,135
Chile	931,588		147,093	784,495
Colombia	263,079		26,308	236,771
Dominican Republic	3,650,420		236,045	3,414,375
Ecuador	4,152,110		261,848	3,890,262
Guatemala	1,881,353		100,103	1,781,250
Indonesia	185,479,702		10,990,301	174,489,401
Malaysia	1,482,753		62,935	1,419,818
Malta	399,980		24,998	374,982
Mexico	24,942		2,772	22,170
Morocco	7,208,396		586,001	6,622,395
Myanmar (Burma)	8,306,202			8,306,202
Pakistan	447,507,534			447,507,534
Paraguay	179,965		19,996	159,969
Peru	37,286		3,729	33,557
Philippines	1,646,268		97,159	1,549,109
Sri Lanka	86,578,493		5,539,802	81,038,691
Thailand	17,939,672		847,120	17,092,552
Tunisia	51,886,545		3,302,202	48,584,343
	827,161,518		22,768,774	804,392,744
(d) 53 year term, 13 year grace period, non-interest bearing, with the final repayment in September 2025:				
Algeria	18,676,370		1,245,091	17,431,279
Subtotal	900,380,833		24,013,865	876,366,968
Less: portion expensed due to concessionary terms	594,591,408	38,446,950		556,144,458
Total	305,789,425	38,446,950	24,013,865	320,222,510

Note: Grace period refers to interval from date of issuance of the loan to first repayment of loan principal.

⁽¹⁾ Receipts and other credits may include transactions such as repayments, forgiveness, etc.

North Atlantic Treaty Organization—Damage claims recoverable

Article VIII of the NATO Status of Forces Agreement signed April 4, 1949, as amended, deals with claims for damages to third parties arising from accidents in which a member of a visiting force is involved. This account is charged with the amount recoverable from other states, for claims for damages which took place in Canada, and is credited with recoveries.

The advances are non-interest bearing and have no specific repayment terms.

International Organizations

This group records Canada's subscriptions to the share capital of international banks. It also includes loans and advances to associations and other international organizations.

Canada's subscriptions to the share capital of a number of international banks are composed of both paid-in and callable capital. Subscriptions to international organizations do not provide a return on investment but are repayable on termination of the organization or withdrawal from it.

Paid-in capital subscriptions are made through a combination of cash payments and the issuance of non-interest bearing, non-negotiable notes payable to the organization. Although payable on demand, these notes are typically encashed according to terms of agreements reached between the organization and participating countries. Canada's subscriptions to the paid-in capital of these organizations are reported in Table 9.13.

Callable share capital is composed of resources that are not paid to the banks but act as a guarantee to allow them to borrow on international capital markets to finance their lending program. Callable share capital, which has never been drawn on by the banks, would only be utilized in extreme circumstances to repay loans, should a bank's reserves not be sufficient. It represents a contingent liability of the Government, and is listed with other contingent liabilities related to international organizations in Table 11.6 (Section 11 of this volume).

Most loans and advances to international organizations are made to banks and associations that use these funds to make loans to developing countries at significant concessionary terms. Loans made on a long-term, low-interest or interest-free basis, and investments in organizations that make similar loans, are recorded in full or in part as expenses through the allowance for valuation when the economic value is reduced due to their concessionary terms.

Table 9.13 presents a summary of the balances and transactions for share capital, loans and advances to international organizations. The revaluation amount represents the conversion of foreign currency balances to the year-end closing rates of exchange. Balances denominated in United States dollars were converted to Canadian dollars at year-end exchange rate of (\$1 US/\$1.2613 Cdn).

Tables 11.4 and 11.6 (Section 11 of this volume) present additional information on contractual obligations and contingent liabilities for international organizations that are disclosed in the notes to the audited financial statements in Section 2 of this volume.

The notes payable outstanding at year end of \$430,177,279 (\$379,470,510 in 2008) are reported in Table 5.3 (Section 5 of this volume).

TABLE 9.13
INTERNATIONAL ORGANIZATIONS

	Payments and other charges			Receipts and other credits	
	Participation or		Reimbursements or		
	April 1/2008	other charges	Revaluation	other credits	Revaluation
	\$	\$	\$	\$	\$
Capital subscriptions ⁽¹⁾ —					
Finance—					
European Bank for Reconstruction and Development	221,926,906		50,763,212		272,690,118
International Bank for Reconstruction and Development (World Bank)	344,508,342		75,050,060		419,558,402
International Finance Corporation	83,497,563		19,099,102		102,596,665
Multilateral Investment Guarantee Agency	11,016,655		2,519,932		13,536,587
	660,949,466		147,432,306		808,381,772
Foreign Affairs and International Trade—					
Canadian International Development Agency—					
African Development Bank	109,459,876		10,595,356		120,055,232
Asian Development Bank	162,608,762		29,999,110		192,607,872
Caribbean Development Bank	20,176,866		3,187,462		23,364,328
Inter-American Development Bank	184,876,404		41,529,290		226,405,694
	477,121,908		85,311,218		562,433,126
	1,138,071,374		232,743,524		1,370,814,898

TABLE 9.13
INTERNATIONAL ORGANIZATIONS—Concluded

	April 1/2008	Payments and other charges		Receipts and other credits		March 31/2009
		Participation or other charges	Revaluation	Reimbursements or other credits	Revaluation	
	\$	\$	\$	\$	\$	\$
Loans and advances—						
Finance—						
Global Environment Facility ⁽²⁾	10,000,000					10,000,000
International Development Association ⁽²⁾	7,811,658,061	384,280,000				8,195,938,061
International Monetary Fund—Poverty Reduction and Growth Facility ⁽¹⁾	321,033,691		33,682,370	50,370,465		304,345,596
	8,142,691,752	384,280,000	33,682,370	50,370,465		8,510,283,657
Foreign Affairs and International Trade—						
International organizations and associations ⁽¹⁾ —						
Berne Union of the World Intellectual Property Organization	39,192					39,192
Customs Co-operation Council	9,662					9,662
Food and Agriculture Organization	1,051,200					1,051,200
General Agreement on Tariffs and Trade	48,806					48,806
International Maritime Organization	2,202					2,202
International Atomic Energy Agency	447,110					447,110
International Civil Aviation Organization	200,429					200,429
Paris Union of the World Intellectual Property Organization	100,989					100,989
United Nations Educational, Scientific and Cultural Organization	872,987					872,987
United Nations organizations	3,632,480					3,632,480
World Health Organization	181,122					181,122
	6,586,179					6,586,179
Canadian International Development Agency—						
International financial institutions ⁽²⁾ —						
African Development Bank	1,593,896			125,000		1,468,896
African Development Fund	1,915,392,908	100,800,000	17,609,987			2,033,802,895
Andean Development Corporation	1,937,500			125,000		1,812,500
Asian Development Bank—Special	27,027,000					27,027,000
Asian Development Fund	1,921,547,310	50,506,950				1,972,054,260
Caribbean Development Bank—						
Agricultural Development Fund	2,000,000					2,000,000
Caribbean Development Bank—						
Commonwealth Caribbean Regional	4,106,000		939,200			5,045,200
Caribbean Development Bank—Special	200,932,950	13,585,000	2,946,740			217,464,690
Central American Bank for Economic Integration	726,780			76,500		650,280
Global Environment Facility Trust Fund	428,410,000	38,603,370				467,013,370
Inter-American Development Bank—Fund for Special Operations	338,933,877	925,613	42,423,235			382,282,725
Multilateral Investment Fund	27,173,505	6,316,667				33,490,172
International Bank for Reconstruction and Development	20,530,000		4,696,000			25,226,000
International Fund for Agriculture Development	216,957,756	12,425,640				229,383,396
International Monetary Fund	11,260,122		2,575,623			13,835,745
Montreal Protocol Multilateral Fund	72,433,776	4,794,373	6,265,509			83,493,658
	5,190,963,380	227,957,613	77,456,294	326,500		5,496,050,787
	13,340,241,311	612,237,613	111,138,664	50,696,963		14,012,920,623
Subtotal	14,478,312,685	612,237,613	343,882,188	50,696,965		15,383,735,521
Less: portion expensed due to concessionary terms	2,384,102	166,491		201,154		2,418,765
Total	14,475,928,583	612,404,104	343,882,188	50,898,119		15,381,316,756

(1) Loans and investments made prior to April 1, 1986 which were authorized by non-budgetary authorities.

(2) Loans and investments made since April 1, 1986 which were authorized by budgetary authorities.

European Bank for Reconstruction and Development

This account records Canada's subscriptions to the capital of the European Bank for Reconstruction and Development (EBRD), as authorized by the *European Bank for Reconstruction and Development Agreement Act*, and various appropriation acts.

At year-end, Canada has subscribed to 68,000 shares of the EBRD's authorized capital valued at \$828.6 million US. Only \$216.2 million US or about 26 per cent of Canada's share subscription is "paid-in". The balance is callable meaning the institution can request the resources in the unlikely event that it requires them to meet its financial obligations to bondholders. Payments for the share subscription are authorized by the Act. Each payment to the EBRD is comprised of cash and a promissory note.

As at March 31, 2009, Canada had paid-in shares valued at \$216,197,668 US.

Canada's contingent liability for the callable portion of its shares is \$612,420,000 US.

International Bank for Reconstruction and Development (World Bank)

This account records Canada's subscriptions to the capital of the International Bank for Reconstruction and Development, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2009, Canada has subscribed to 44,795 shares. The total value of these shares is \$5,403,844,825 US, of which \$319,633,987 US plus \$16,404,055 Cdn has been paid-in. The remaining portion is callable.

The callable portion is subject to call by the Bank under certain circumstances. Canada's contingent liability for the callable portion of its shares is \$5,069 million US.

International Finance Corporation

This account records Canada's subscriptions to the capital of the International Finance Corporation, which is part of the World Bank Group, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2009, Canada has subscribed to 81,342 shares. These shares have a total value of \$81,342,000 US, all of which has been paid-in.

Multilateral Investment Guarantee Agency

This account records Canada's subscriptions to the capital of the Multilateral Investment Guarantee Agency, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2009, Canada has subscribed to 5,225 shares. The total value of these shares is \$56,534,500 US, of which \$10,732,250 US is paid-in and the remaining portion is callable.

The callable portion is subject to call by the Agency under certain circumstances. Canada's contingent liability for the callable portion of its shares is \$45,802,250 US.

African Development Bank

This account records Canada's subscriptions to the capital of the African Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year-end, authority had been granted for subscriptions of 8,175 paid-in shares and 73,473 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2009, Canada's participation to the paid-in capital is \$120,055,232 Cdn for 8,175 paid-in shares and of these paid-in shares, 2,100 were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$984,917,646 Cdn and \$177,333,450 US for a total value of \$1,208,588,326 Cdn.

Asian Development Bank

This account records Canada's subscriptions to the capital of the Asian Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year-end, authority had been granted for subscriptions of 12,961 paid-in shares and 172,125 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2009, Canada's participation to the paid-in capital is \$192,607,872 Cdn for 12,961 paid-in shares. Of these paid-in shares, 10,591 were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$1,533,210,533 US and \$596,976,219 Cdn for a total value of \$2,530,814,664 Cdn.

Caribbean Development Bank

This account records Canada's subscriptions to the capital of the Caribbean Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year-end, authority had been granted for subscriptions of 2,278 paid-in shares and 8,124 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2009, Canada's participation to the paid-in capital is \$23,364,328 Cdn for 2,278 paid-in shares. These shares were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$49,001,856 US for a total value of \$61,806,041 Cdn.

Inter-American Development Bank

This account records Canada's subscriptions to the capital of the Inter-American Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year-end, authority had been granted for subscriptions of 14,397 paid-in shares and 320,490 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2009, Canada's participation to the paid-in capital is \$226,405,694 Cdn for 14,397 paid-in shares. These shares were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$3,866,208,680 US for a total value of \$4,876,449,008 Cdn.

Global Environment Facility

This account records the funding of a facility for environmental funding in developing countries in the areas of ozone, climate change biodiversity and international waters as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts. Advances to the Global Environment Facility (GEF) are made in non-negotiable, non-interest bearing demand notes that are later encashed.

As at March 31, 2009, advances to the GEF amounted to \$10,000,000 Cdn.

International Development Association

This account records Canada's contributions and subscriptions to the International Development Association (IDA), as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts (including Finance Votes L10 and L10a, *Appropriation Acts No. 2 and No. 3, 2008-2009*). The contributions and subscriptions to the Association, which is part of the World Bank Group, are used to lend funds to the poorest developing countries for development purposes, on highly favourable terms (no interest, with a 35 to 40 year maturity and 10 years of grace). Contributions and subscriptions to IDA are made in non-negotiable, non-interest bearing demand notes that are later encashed.

During the year, transactions included participation through the issuance of notes payable.

As at March 31, 2009, Canada's total participation in IDA amounted to \$8,195,938,061 Cdn.

International Monetary Fund—Poverty Reduction and Growth Facility

This account records the loan to the International Monetary Fund in order to provide assistance to debt distressed, low-income countries as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

The total loan authority pursuant to the *Bretton Woods and Related Agreements Act* was set at \$550 million or such greater amount as may be fixed by the Governor in Council. The Governor in Council subsequently increased the limit to SDR 700 million.

As at March 31, 2009, Canada has lent a total of 700,000,000 SDR to the Poverty Reduction and Growth Facility. Of this amount, 538,605,953 SDR has been repaid. The outstanding balance of 161,394,047 SDR was translated into Canadian dollars at the year-end closing rate of exchange (1 SDR/\$1.88573 Cdn). During the year, transactions included repayments and an exchange valuation adjustment.

Canada has also made budgetary contributions towards an interest subsidy amounting to 189,997,586 SDR, which do not appear in Table 9.13.

International organizations and associations

These items represent the historical value of payments made by the Canadian Government to working capital funds maintained by international organizations of which Canada is a member. Participation in the financing of these working capital funds, on the basis of the scale of assessments, is prescribed by financial regulations for membership in the organizations. Payments into the funds are not subject to interest or repayment schedules, but are recorded by the organizations as credits from member states. Payments by Canada were authorized by appropriation acts.

International financial institutions

This account records loans and advances for assistance to international financial institutions, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts (including Foreign Affairs and International Trade Votes L30 and L30a, *Appropriation Acts No. 2 and No. 3, 2008-2009*).

In certain cases, loans and advances are made using notes payable that are later encashed. During the year, transactions included loans and advances made in cash and through note issuances, encashments of notes issued in previous years and revaluations for foreign currency fluctuations.

Provincial and Territorial Governments

This category records loans to provinces and territories made under relief acts and other legislation.

Loans made on a long-term, low-interest or interest-free basis are recorded in part as expenses when the economic value of these loans is reduced due to their concessionary terms.

Table 9.14 presents a summary of the balances and transactions for the various types of loans and advances that have been made to provincial and territorial governments.

TABLE 9.14
PROVINCIAL AND TERRITORIAL GOVERNMENTS

	April 1/2008	Payments and other charges	Receipts and other credits	March 31/2009
	\$	\$	\$	\$
NEWFOUNDLAND AND LABRADOR—				
Atlantic Canada Opportunities Agency—				
Loans to enterprises in Newfoundland and Labrador	456,680			456,680
Finance—				
Federal-provincial fiscal arrange- ments	448,942,534	131,406,660	45,334,658	535,014,536
Municipal Development and Loan Board	315,626			315,626
Winter capital projects fund	2,836,758			2,836,758
	452,094,918	131,406,660	45,334,658	538,166,920
Total Newfoundland and Labrador	452,551,598	131,406,660	45,334,658	538,623,600
NOVA SCOTIA—				
Finance—				
Federal-provincial fiscal arrange- ments	256,901,352 ⁽¹⁾		23,911,074	232,990,278
Total Nova Scotia	256,901,352		23,911,074	232,990,278
PRINCE EDWARD ISLAND—				
Finance—				
Federal-provincial fiscal arrange- ments	28,966,166 ⁽¹⁾		2,411,292	26,554,874
Municipal Development and Loan Board	44,310		44,310	
Winter capital projects fund	63,079			63,079
Total Prince Edward Island	29,073,555		2,455,602	26,617,953
NEW BRUNSWICK—				
Finance—				
Federal-provincial fiscal arrange- ments	158,916,818		13,291,716	145,625,102
Industry—				
Atlantic Provinces Power Development Act	1,132,095	34,280	476,759	689,616
Total New Brunswick	160,048,913	34,280	13,768,475	146,314,718
QUEBEC—				
Finance—				
Federal-provincial fiscal arrange- ments	1,719,404,084		91,360,708	1,628,043,376
Total Quebec	1,719,404,084		91,360,708	1,628,043,376

TABLE 9.14

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Concluded*

	April 1/2008	Payments and other charges	Receipts and other credits	March 31/2009
	\$	\$	\$	\$
ONTARIO—				
Finance—				
Federal-provincial fiscal arrange- ments	(196,839,750)	172,624,500		(24,215,250)
Mutual fund capital gain refund over- payments	797,974,569		132,995,761	664,978,808
Total Ontario	601,134,819	172,624,500	132,995,761	640,763,558
MANITOBA—				
Finance—				
Federal-provincial fiscal arrange- ments	25,435,258	11,830,500	4,697,496	32,568,262
Mutual fund capital gain refund over- payments	54,573,133		9,095,522	45,477,611
Total Manitoba	80,008,391	11,830,500	13,793,018	78,045,873
SASKATCHEWAN—				
Finance—				
Federal-provincial fiscal arrange- ments	341,690,142		37,667,208	304,022,934
Total Saskatchewan	341,690,142		37,667,208	304,022,934
ALBERTA—				
Finance—				
Federal-provincial fiscal arrange- ments	362,344,142		323,214,054	39,130,088
Total Alberta	362,344,142		323,214,054	39,130,088
BRITISH COLUMBIA—				
Finance—				
Federal-provincial fiscal arrange- ments	436,382,042		16,828,104	419,553,938
Total British Columbia	436,382,042		16,828,104	419,553,938
YUKON TERRITORY—				
Finance—				
Federal-provincial fiscal arrange- ments	(240,750)	414,000		173,250
Total Yukon Territory	(240,750)	414,000		173,250
NORTHWEST TERRITORIES—				
Finance—				
Federal-provincial fiscal arrange- ments	(6,582,750)	6,206,250		(376,500)
Total Northwest Territories	(6,582,750)	6,206,250		(376,500)
NUNAVUT—				
Finance—				
Federal-provincial fiscal arrange- ments	(396,750)	343,500		(53,250)
Total Nunavut	(396,750)	343,500		(53,250)
Subtotal	4,432,318,788	322,859,690	701,328,662	4,053,849,816
Less: portion expensed due to concessionary terms	688,631,624	161,598,239		527,033,385
Total	3,743,687,164	484,457,929	701,328,662	3,526,816,431

(1) Amends previous year's *Public Accounts of Canada*.

Loans to enterprises in Newfoundland and Labrador

Loans have been made to provide financing to small and medium-sized businesses in Newfoundland.

These loans originated from the Newfoundland and Labrador Development Corporation Limited, of which Canada owned 40 percent of the shares. In an agreement dated March 29, 1989, the Newfoundland government purchased Canada's shares to effect the withdrawal of the Government of Canada from the Corporation. A condition of the withdrawal was that the Government of Canada accepts these loans as full payment of moneys owing by the Corporation to Canada. These loans are currently being administered by the Atlantic Canada Opportunities Agency.

The remaining loans are deemed unrecoverable and parliamentary authority is being sought to write off the balance.

Federal-provincial fiscal arrangements

These amounts represent underpayments and overpayments in respect of provincial equalization entitlements under the *Constitution Acts 1867 to 1982*, the *Federal-Provincial Fiscal Arrangements Act*, and other statutory authority. The underpayments are non-interest bearing and are paid in subsequent years.

Municipal Development and Loan Board

Loans have been made, to provinces and municipalities, to augment or accelerate municipal capital works programs.

The loans bear interest at rates from 5.25 percent to 5.375 percent per annum, and are repayable in annual or semi-annual instalments over 15 to 50 years, with final instalments between April 1, 2009 and March 1, 2010.

Winter capital projects fund

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 7.4 percent to 9.5 percent per annum, and are repayable either in annual instalments over 5 to 20 years, or at maturity.

Atlantic Provinces Power Development Act

Loans have been made to the Atlantic provinces, to assist in the generation of electrical energy by steam driven generators in the provinces, and in the control and transmission of electric energy.

The loans bear interest at rates from 4.5 percent to 8.5 percent per annum, and are repayable in annual instalments, with final instalments due March 1, 2011.

Mutual fund capital gain refund overpayments

These amounts represent overpayments made to provinces under tax collection agreements for tax years 1997 to 1999 stemming from the misclassification of mutual fund trust capital gains refunds. Recoveries are non-interest bearing and will take place over a 10-year period which started in 2004-2005.

Other Loans, Investments and Advances

This group records loans, investments and advances not classified elsewhere.

Table 9.15 presents a summary of the balances and transactions for the various types of other loans, investments and advances.

TABLE 9.15
OTHER LOANS, INVESTMENTS AND ADVANCES

	April 1/2008	Payments and other charges	Receipts and other credits	March 31/2009
	\$	\$	\$	\$
Unconditionally repayable contributions—				
Atlantic Canada Opportunities Agency	343,755,094	35,911,903	48,040,041	331,626,956
Economic Development Agency of Canada for the Regions of Quebec	246,339,654	36,660,534	45,263,282	237,736,906
Indian Affairs and Northern Development	1,560,365		1,552,865	7,500
Industry	281,568,327	52,573,609	8,531,736	325,610,200
Natural Resources	39,978,402		37,318,440	2,659,962
Western Economic Diversification	24,120,376		4,421,768	19,698,608
Subtotal	937,322,218	125,146,046	145,128,132	917,340,132
Less: portion expended due to concessionary terms	38,705,778	37,322,744	22,245,481	23,628,515
Total—Unconditionally repayable contributions	898,616,440	162,468,790	167,373,613	893,711,617
Loans and accountable advances—				
Foreign Affairs and International Trade—				
Missions abroad	26,295,709	173,231,394	160,037,031	39,490,072
Personnel posted abroad	14,483,838	11,577,919	8,008,365	18,053,392
	40,779,547	184,809,313	168,045,396	57,543,464
National Defence—				
Imprest accounts, standing advances and authorized loans	40,387,964	1,447,714,509	1,441,100,247	47,002,226
Other departments—				
Miscellaneous accountable advances	14,055,356	2,304,274		16,359,630
Miscellaneous accountable imprest and standing advances	17,623,024	701,906		18,324,930
	31,678,380	3,006,180		34,684,560
Total—Loans and accountable advances	112,845,891	1,635,530,002	1,609,145,643	139,230,250
Other—				
Agriculture and Agri-Food—				
Construction of multi-purpose exhibition buildings	52,323			52,323
National Marketing Programs	123,193,982	6,196,986		129,390,968
	123,246,305	6,196,986		129,443,291
Citizenship and Immigration—				
Immigration loans	34,389,810	11,017,154	11,752,872	33,654,092
Finance— ⁽¹⁾				
Canadian Commercial Bank	43,132,429		880,000	42,252,429
Financial Consumer Agency of Canada—				
Advances		4,000,000	4,000,000	
	43,132,429	4,000,000	4,880,000	42,252,429

TABLE 9.15

OTHER LOANS, INVESTMENTS AND ADVANCES—*Continued*

	April 1/2008	Payments and other charges	Receipts and other credits	March 31/2009
	\$	\$	\$	\$
Fisheries and Oceans—				
Canadian producers of frozen groundfish	128,315			128,315
Haddock fishermen	1,343,337			1,343,337
	1,471,652			1,471,652
Foreign Affairs and International Trade—				
Support and development of trade (loans administered by Export Development Canada) ⁽¹⁾	1,890,089,345	681,280,905	219,865,529	2,351,504,721
Human Resources and Skills Development—				
Canada Student Loans Program	10,907,606,615	2,488,668,018	1,531,723,525	11,864,551,108
Provincial workers' compensation boards	13,080,001	5,000		13,085,001
	10,920,686,616	2,488,673,018	1,531,723,525	11,877,636,109
Indian Affairs and Northern Development—				
Aboriginal Business Loan				
Insurance Program	7,191,713			7,191,713
Council of Yukon First Nations—Elders	7,993,181		697,538	7,295,643
Farm Credit Canada Guarantee				
Loans Program	123,646			123,646
First Nations in British Columbia	392,264,548	27,653,624		419,918,172
Indian Economic Development Fund	46,427			46,427
Indian Economic Development Guarantee				
Loans Program	6,254,820	27,587	3,106,447	3,175,960
Inuit Loan Fund	82,836			82,836
Native Claimants	423,504,465	26,118,564	20,713,609	428,909,420
On Reserve Housing Guarantee				
Loans Program	7,945,498	1,288,632	339,873	8,894,257
Stoney Band Perpetual Loan	389,615			389,615
	845,796,749	55,088,407	24,857,467	876,027,689
Industry—				
Company stock option				
Manufacturing, processing and service industries in Canada	110,000,000			110,000,000
Other Business loans ⁽²⁾	216,354,348	109,147,764	95,236,738	230,265,374
National Research Council of Canada—				
H. L. Holmes Fund	4,310,322	109,061		4,419,383
	330,664,670	109,256,825	95,236,738	344,684,757
Natural Resources—				
Hibernia Development Project	9,200,000		9,200,000	
Nordion International Inc.	70,000,000		4,000,000	66,000,000
	79,200,000		13,200,000	66,000,000
Public Safety and Emergency Preparedness—				
Correctional Service—				
Parolees	4,638	1,690	3,860	2,468
Public Works and Government Services—				
Seized Property Working Capital Account	16,519,722	41,827,696	39,700,508	18,646,910
Transport—				
Canadian Airport Authorities	24,330,381		24,330,381	
Saint John Harbour Bridge Authority	22,646,108			22,646,108
St. Lawrence Seaway Management Corporation	167,397			167,397
	47,143,886		24,330,381	22,813,505
Treasury Board—				
Joint Learning Program	982,726	1,588,039	2,006,518	564,247
Veterans Affairs—				
Commonwealth War Graves Commission	61,116		6,831 ⁽³⁾	54,285
Veterans' Land Act Fund—				
Advances	16,436		2,558	13,878
	77,552		9,389	68,163

TABLE 9.15

OTHER LOANS, INVESTMENTS AND ADVANCES—*Concluded*

	April 1/2008	Payments and other charges	Receipts and other credits	March 31/2009
	\$	\$	\$	\$
Other departments—				
Miscellaneous	336,364	143,665	1,411	478,618
Subtotal—Other	14,333,742,464	3,399,074,385	1,967,568,198	15,765,248,651
Less: portion expensed due to concessionary terms ⁽⁴⁾	74,528,445	11,976,466		62,551,979
	14,259,214,019	3,411,050,851	1,967,568,198	15,702,696,672
Add: consolidation adjustment ⁽⁵⁾	4,124,364,000		459,644,000	3,664,720,000
Total—Other	18,383,578,019	3,411,050,851	2,427,212,198	19,367,416,672
Total	19,395,040,350	5,209,049,643	4,203,731,454	20,400,358,539

⁽¹⁾ The Ontario Financing Authority (OFA) has contributed one-third of the balance of term loan issued by Export Development Canada. The OFA agreement is administered by the Department of Finance, however, has been netted against the loan receivable recorded by Foreign Affairs and International Trade.

⁽²⁾ Previously Small Business loans.

⁽³⁾ This amount represents a revaluation adjustment.

⁽⁴⁾ In previous years, the portion expensed due to the concessionary terms of certain loans was reported within the allowance for valuation of assets. In the current year, this amount is presented as a reduction to the asset value balances in Table 9.15.

⁽⁵⁾ Additional information on consolidated Crown corporations and other entities is also provided in Section 4 of this volume.

Unconditionally repayable contributions

Unconditionally repayable contributions are, in substance loans, and are generally made to businesses pursuant to various Acts of Parliament, with various amounts outstanding.

These loans are aimed at stimulating economic development or for assistance. They bear various interest rates, some of which have concessional terms, and are repayable at various due dates with final instalments due within up to 10 years of initial disbursement.

Loans made on a long-term, low-interest or interest-free basis are recorded in part as expenses when the economic value of the loans is reduced due to their concessionary terms.

Missions abroad

Non-interest bearing advances have been made for interim financing of expenses at missions abroad, pending distribution to appropriations of Foreign Affairs and International Trade and other departments and agencies.

The total amount authorized to be outstanding at any time is \$50,000,000.

Personnel posted abroad

A working capital advance account was established to finance loans and advances to employees posted abroad, including employees of other Government departments and agencies, as well as medical advances to locally-engaged staff.

The total amount authorized to be outstanding at any time is \$22,500,000.

The closing balance consists of loans to employees, \$13,280,009; advances for medical expenses, \$1,418,245; advances for workmen's compensation, \$11,182; security and other deposits under Foreign Service Directives, \$1,076,801 and, school and club debentures, \$2,267,155.

The loans to employees bear interest at rates from 2.75 percent to 5.0 percent per annum, and are repayable over 1 to 4 years, with final instalments between April 1, 2009 and March 1, 2013.

Imprest accounts, standing advances and authorized loans

This account was established for the purpose of financing: (a) public funds imprest and public funds advance accounts; (b) standing advances; (c) authorized loans and advances to employees posted abroad; and, (d) authorized recoverable advances to establish military messes and canteens.

The total amount authorized to be outstanding at any time is \$120,000,000, as last amended by National Defence Vote L11b, *Appropriation Act No. 4, 2001-2002*.

Miscellaneous accountable advances

The closing balance reflects amounts outstanding in the hands of departments, agencies and individuals, at year end, to be expended in the following year.

Miscellaneous accountable imprest and standing advances

This account is operated to provide imprest funds, accountable advances and recoverable advances to departments and agencies.

The total amount authorized to be outstanding at any time is \$22,000,000.

Construction of multi-purpose exhibition buildings

The remaining loan has been made to finance the construction of a multi-purpose exhibition building.

The loan is currently in default and will continue to bear interest at a fixed rate of 8.511 percent per annum. The loan is guaranteed by the province; consequently, the province is being contacted to honor the loan guarantee.

National Marketing Programs

Loans made by financial institutions under the *Farm Improvement and Marketing Cooperative Loans Act* and advances made by producer organizations under the *Agricultural Marketing Programs Act* are guaranteed by the Crown. Where the guarantee is honoured, the Crown becomes subrogated to the financial institution's or producer organization's rights to outstanding principal, interest and costs.

Immigration loans

Section 88 of the *Immigration and Refugee Protection Act* authorizes the making of loans for the purpose of the Act.

The total amount authorized to be outstanding at any time is \$110,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable by monthly instalments over 1 to 7 years, with a possible deferment of 2 years, bearing interest at rates from 1.75 percent to 10.733 percent per annum, with final instalments between April 1, 2009 and April 1, 2016, \$33,463,590; and,
- (b) repayable by monthly instalments over 1 to 6 years, with a possible deferment of 2 years, non-interest bearing, with final instalments past due, \$190,502.

Canadian Commercial Bank

Advances have been made to the Canadian Commercial Bank representing the Government's participation in the support group as authorized by the *Canadian Commercial Bank Financial Assistance Act*. These funds represent the Government's participation in the loan portfolio that was acquired from the Bank and the purchase of outstanding debentures from existing holders.

Financial Consumer Agency of Canada—Advances

Interest-bearing advances have been made to defray the cost of operation of the Agency pursuant to Section 13(1) of the *Financial Consumer Agency of Canada Act*.

During the year, the advances were repaid in full.

Canadian producers of frozen groundfish

Loans have been made to Canadian producers of frozen groundfish, canned and frozen crabmeat, and canned and frozen lobster meat, to assist in the financing of inventories.

The loans bore interest at the rate of 13 percent per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1987. These loans are deemed unrecoverable and parliamentary authority is required to write off the balance.

Haddock fishermen

Loans have been made to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975, pursuant to an agreement under the International Agreement for the Northwest Atlantic Fisheries. The total loan authority is \$1,650,000.

The loans bore interest at the rate of 8 percent per annum, and were repayable in equal annual instalments over 4 years, with the final instalment in 1979. These loans are deemed unrecoverable and parliamentary authority is required to write off the balance.

Support and development of trade

Pursuant to section 23 of the *Export Development Act*, the Minister for International Trade, with the concurrence of the Minister of Finance, may authorize Export Development Canada ("the Corporation") to enter into certain transactions or class of transactions where the Minister is of the opinion it is in the national interest and where the Corporation has advised the Minister that it will not enter into such transactions without such authorization. Funding for such transactions is provided by the Minister of Finance out of the Consolidated Revenue Fund and the transactions are administered by the Corporation on behalf of the Government of Canada.

The *Budget Implementation Act, 2009*, amended the *Export Development Act* to expand the mandate of the Corporation for a two-year period to include the support and development of

domestic trade, in addition to its traditional mandate related to export trade. During the year, no transactions were entered into in the support and development of domestic trade.

Loan transactions with longer repayment terms and/or low or zero interest rates are recorded in part as expenses when the economic value is reduced due to such concessionary terms.

Tables 11.4 and 11.5 (Section 11 of this volume) present additional information on contractual obligations and guarantees that are disclosed in the notes to the audited financial statements in Section 2 of this volume.

The following table presents the balances and transactions for loans made to non-sovereign entities, together with their terms and conditions of repayments.

	April 1/2008	Payments and other charges		Receipts and other credits		March 31/2009
		Payments or other charges ⁽¹⁾	Revaluation	Receipts or other credits ⁽²⁾	Revaluation	
	\$	\$	\$	\$	\$	\$
Export Trade						
(a) 1 to 5 year term, 6.0 percent (LIBOR) to 8.5 percent (LIBOR) interest per annum, with final repayment in April 2000 and December 2010:						
Brazil	3,398,910		768,136			4,167,046
Canada	3,398,910	18,991,900	768,136	88,900		18,903,000
		18,991,900		88,900		23,070,046
(b) 6 to 10 year term, 8.97 percent to 9.00 percent interest per annum, with final repayment in February 2008:						
Antigua	17,106,802		3,866,048			20,972,850
(c) 11 to 15 year term, 0 percent to 5.89 percent interest per annum, with final repayments between April 2008 and March 2022:						
United States	1,859,753,241		404,529,754	135,121,436		2,129,161,559
(d) 16 to 20 year term, 0 percent interest per annum, with final repayments between June 2012 and November 2014:						
Spain	19,524,563		533,480	775,657		19,282,386
Thailand	2,266,519		440,927	546,203		2,161,243
	21,791,082		974,407	1,321,860		21,443,629
(e) Term loan, interest based on the Canadian Dealer Offered Rate plus 3 percent, repayable no later than March 30, 2012:						
Canada		250,000,000				250,000,000
Less: portion to be remitted to the Ontario Financing Authority ⁽³⁾				83,333,333		(83,333,333)
		250,000,000		83,333,333		166,666,667
Subtotal	1,902,050,035	268,991,900	410,138,345	219,776,629	88,900	2,361,314,751
Less: portion expensed due to concessionary terms	11,960,690	2,150,660				9,810,030
Total—Export Trade	1,890,089,345	271,142,560	410,138,345	219,776,629	88,900	2,351,504,721

Note: Final repayment dates may change if loan amounts are rescheduled or restructured.

⁽¹⁾ Payments or other charges may include transactions such as loans, adjustments, etc.

⁽²⁾ Receipts or other credits may include transactions such as repayments, forgiveness, etc.

⁽³⁾ Pursuant to an agreement with the Ontario Financing Authority (OFA), the OFA contributes one-third of the balance of the term loan issued. As interest and principal are received on the term loan, one-third is remitted to the OFA. This agreement is administered by the Department of Finance.

Canada Student Loans Program

Direct loans to students

Loans issued on or after August 1, 2000 are operated under the authority of section 6.1 of the *Canada Student Financial Assistance Act*, which authorizes the Minister of Human Resources and Skills Development to enter into loan agreements directly with any qualifying student. Agreements are subject to the terms and conditions approved by the Governor in Council, on the recommendation of the Minister of Human Resources and Skills Development with the concurrence of the Minister of Finance.

The total amount of loans outstanding may not exceed fifteen billion dollars, except as otherwise provided by an Appropriation Act or other Act of Parliament.

The total amount of loans outstanding as at March 31, 2009 amounts to \$11,518,377,204 (\$10,530,466,255 as at March 31, 2008).

During the year, no loans have been written-off.

Guaranteed and risk-shared student loans

Loans issued prior to August 1, 2000 include loans outstanding which are amounts related to student loans subrogated to the Crown under the *Canada Student Loans Act* and under the *Canada Student Financial Assistance Act*. The total amount of loans outstanding as at March 31, 2009 amounts to \$346,173,904 (\$377,140,360 as at March 31, 2008).

Provincial workers' compensation boards

This account is operated under the authority of subsection 4(6) of the *Government Employees Compensation Act*, to provide operating funds to enable provincial compensation boards to administer the Act on behalf of the Crown, and pay claims to Canadian Government employees injured in the course of their employment.

The total amount of advances that is authorized to be made to all provincial workers' compensation boards is not to exceed three months' disbursements for compensation.

The advances are non-interest bearing and are to be repaid on termination of agreements with provincial boards.

Aboriginal Business Loan Insurance Program

On December 1, 2006, Aboriginal Business Canada, including the Aboriginal Business Loan Insurance Program, formerly a program of Industry Canada, was transferred to the Department of Indian Affairs and Northern Development.

The Aboriginal Business Loan Insurance Program was established under the *Department of Industry, Science and Technology Act*, section 9 and paragraph 15 (1)(b), and Orders in Council PC 1990-370 and PC 1990-371, and amended under the *Department of Industry Act (1995)*, Part IV, paragraph 14 (1)(b).

Non-interest bearing loans have been made to Aboriginal Canadians to increase their commercial enterprise activity as a major step towards enhancing their economic self-reliance, by providing financial and advisory assistance at various stages and for several aspects of enterprise development.

Council of Yukon First Nations—Elders

Loans have been made to the Council of Yukon First Nations, to provide interim benefits to elderly Yukon Indians pending settlement of Yukon Indian land claims.

During the year, loans were authorized by Indian Affairs and Northern Development Votes L30, L30b and L30c, *Appropriation Acts No. 2, No. 4 and No. 5, 2008-2009*.

The terms and conditions of the loans are as follows:

- (a) loans made before an agreement-in-principle for the settlement of a claim is reached are non-interest bearing;
- (b) loans made after the date on which an agreement-in-principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,
- (c) loans are due and payable, as to principal and interest, on the date on which the claim is settled or on a date fixed in the agreement, which shall be not later than March 31, 2009, whichever date is earlier.

All the loans outstanding at year end bear interest at rates from 2.28 percent to 3.61 percent per annum.

Farm Credit Canada Guarantee Loans Program

The Farm Credit Canada guarantee loans program was discontinued as of November 14, 1989. The last active loan guarantee has expired and no future loan guarantees will be given under this program.

As of March 31, 2009, the outstanding amount represents the remaining defaulted loans reimbursed to the lenders by the Minister. These loans are deemed unrecoverable and the balance will be written off in future years.

First Nations in British Columbia

Loans have been made to First Nations in British Columbia, to support their participation in the British Columbia Treaty Commission process related to the research, development and negotiation of treaties.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L35, *Appropriation Act No. 2, 2008-2009*.

The terms and conditions of the loans are as follows:

- (a) loans made before an agreement-in-principle for the settlement of a treaty is reached are non-interest bearing;
- (b) loans made before April 1, 2004 and after the date on which an agreement-in-principle for the settlement of a treaty has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations;
- (c) loans made between April 1, 2004 and March 31, 2009 and after the date on which an agreement-in-principle for the settlement of a treaty has been reached, shall be interest free, unless the loans become due and payable during this period; and,
- (d) loans are due and payable by the First Nations and will pay the loan on the earliest of the following dates:
 - i. date on which the treaty is settled;
 - ii. twelfth anniversary of the first loan advance to the First Nations under the earliest First Nations' funding agreement;
 - iii. seventh anniversary after the signing of an agreement-in-principal, or;
 - iv. date the federal minister demands payment of the loans due to an event of default under this agreement or under any First Nations' funding agreement.

The interest-bearing and non-interest bearing portions of the loans outstanding at year end are \$54,544,948 and \$365,373,224 respectively. Rates are from 2.1315 percent to 5.185 percent per annum for the interest-bearing portion.

Indian Economic Development Fund

Loans have been made for the purposes of economic development of Indians, to Indians or Indian bands, or to individuals, partnerships or corporations, the activities of which contribute or may contribute to such development.

The total amount authorized to be outstanding at any time is \$48,550,835, as last amended by Indian Affairs and Northern Development Vote 7b, *Appropriation Act No. 4, 1996-97*.

All outstanding loans bear interest at rates from 7 percent to 11.25 percent per annum.

Indian Economic Development Guarantee Loans Program

The Indian Economic Development Guarantee authority, established under Vote L53(b), *Appropriation Act No. , 1970*, amended under P.C. 1977-3608, authorized the department to guarantee loans for Indian businesses on a risk-sharing basis with commercial lenders. The guarantee level is not to exceed at any time \$60,000,000, less the total amount of payments made to implement previous guarantees under that authority.

Simple interest, usually based on a percentage plus the prime rate, will accrue on the debt after payout. All payments, including accrued interest, remain as a debt of the client until recovered in full.

Inuit Loan Fund

Loans have been made to individual Inuit or groups of Inuit, to promote commercial activities and gainful occupations. Loans have also been made to co-operative associations, credit unions, caisses populaires or other credit societies incorporated under provincial laws, where the majority of members are Inuit, or to corporations incorporated under the laws of Canada, or provincial laws, where the controlling interest is held by Inuit.

The total amount authorized to be outstanding at any time is \$6,633,697, as last amended by Indian Affairs and Northern Development Vote 37b, *Appropriation Act No. 4, 1995-96*.

The remaining loan bears interest at a rate of 5.50 percent per annum.

Native Claimants

Loans have been made to native claimants, to defray the costs related to the research, development and negotiation of claims.

During the year, loans were authorized by Indian Affairs and Northern Development Votes L30, L30b and L30c, *Appropriation Acts No. 2, No. 4 and No. 5, 2008-2009*.

The terms and conditions of the loans are as follows:

- (a) loans made before an agreement-in-principle for the settlement of a claim is reached are non-interest bearing;
- (b) loans made after the date on which an agreement-in-principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,
- (c) loans are due and payable as to principal and interest on the date on which the claim is settled, or on a date fixed in the agreement.

The interest bearing and the non-interest bearing portions of the loans outstanding at year end are \$118,684,982 and \$310,224,438 respectively. Rates are from 2.13 percent to 11.89 percent per annum for the interest-bearing portion.

On Reserve Housing Guarantee Loans Program

On Reserve Housing guarantees provide needed support to Indian or Indian bands residing on reserves or crown land. Reserves are, as such, non-mortgageable and the ministerial guarantee provides security to the lending institution in the event of a default by the client.

The total amount authorized to be outstanding at any time is \$1.7 billion, as last amended by Indian Affairs and Northern Development Vote 5, *Appropriation Act No. 3, 1972*, Indian Affairs and Northern Development Vote 5d, *Appropriation Act No. 1, 1977* and Indian Affairs and Northern Development Vote 6b, *Appropriation Act No. 3, 1993-94*.

If a loan made under the Minister's guarantee goes into default, the lender has recourse to the Minister for reimbursement. In 1987, a reserve for losses of \$2 million per annum was established within the department's reference levels to cover all Guarantee Loan Programs administered by Indian Affairs and Northern Development. Such payments remain a debt of the First Nation to the Crown and interest is accrued and capitalized on these debts at the contract interest rate applicable at the time the loan was assigned to the Minister. Recovery of the debt is made to the extent possible, from the security used as collateral, such as trust money or land claim funds, or through repayment agreements.

Stoney Band Perpetual Loan

In 1946, loans were made to Stoney Band of Alberta for land acquisition beyond their treaty entitlement.

A loan not exceeding \$500,000 was made to purchase additional land. Under the terms of the agreement, as stated in Treasury Board Minutes, P.C. 2/1437 dated April 11, 1946, the Band assigned monies accruing to them, from the rental of their water resources to provide interest payments at the rate of 3 percent annually on the amount of the loan that had actually been expended. In the same agreement, the Band resolved that the Department allots \$200,000 to the Pekisko Group, and \$300,000 for the additions to Morley Reserve.

Company stock option

Pursuant to section 14 of the *Department of Industry Act*, and authorized by Industry Vote L15, *Appropriation Act No. 2, 2008-2009*, this account establishes authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council,

- (a) to take, purchase, exercise, assign or sell, on behalf of Her Majesty in Right of Canada, a stock option in a company in connection with the provision of a loan, insurance of a loan, or contribution made to the company by Her Majesty under a program authorized by the Governor in Council where, in the opinion of the Minister,
 - i. it is necessary to take, purchase, exercise, assign or sell the stock option in order to permit Her Majesty in Right of Canada to benefit from the purchase; or
 - ii. it is necessary to take, purchase, exercise, assign or sell, the stock option in order to protect the Crown's interest in respect of a loan made or insured, or contribution made; and
- (b) to authorize the sale or other disposition of any capital stock acquired.

Manufacturing, processing and service industries in Canada

This account records loans made to persons engaged or about to engage or assist in manufacturing, processing or service industries in Canada in order to promote the establishment, improvement, growth, efficiency or international competitiveness of such industries or to assist them in their financial restructuring.

Loans can be authorized by Industry Vote L20, *Appropriation Act No. 2*.

There is one remaining loan which is interest free unless it goes into default, and otherwise is repayable at maturity on April 1, 2017.

Other Business loans

This account records money owed to the Government by borrowers upon default of loans that are subject to statutory authorities, pursuant to the *Small Business Loans Act* (SBLA), the *Canada Small Business Financing Act* (CSBFA), the capital leasing pilot project and the *Department of Industry Act*. These authorities provide for the payment of claims or the sharing of loan losses between lenders and the Government.

H. L. Holmes Fund

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of H. L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H. L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

Hibernia Development Project

Loans have been made to facilitate the implementation of the Hibernia Development Project pursuant to section 14 of the *Department of Industry Act*.

Loan agreements were signed between Canada and each of the three companies involved in the 1993 purchase of Gulf Canada's Hibernia share. Loans of \$132 million were provided to owners to assist in offsetting the tax consequences of not being able to use the deductions generated by the Hibernia Development Project in the calculation of the companies' taxable income.

Loans in the amount of \$66 million were made on June 30, 1995 as authorized by Natural Resources Vote L15, *Appropriation Acts No. 1 and No. 2, 1995-96*. The remaining \$66 million was loaned on July 2, 1996.

Loans are interest-free and are repayable in 10 equal annual instalments commencing June 30, 1999, with the final instalment on June 30, 2008.

During the year, the loans were repaid and the account was closed.

Nordion International Inc.

A \$100 million loan has been made to Nordion International Inc. for the construction of two nuclear reactors and related processing facilities to be used in the production of medical isotopes pursuant to an agreement reached on June 28, 1996 between MDS Health Group Ltd., Nordion International Inc. and Natural Resources Canada.

The secured loan is interest-free and fully repayable over 15 years commencing 42 months after the first loan drawdown was made.

Parolees

Loans have been made to parolees and individuals under mandatory supervision, to assist in their rehabilitation.

The total amount authorized to be outstanding at any time is \$50,000.

The loans are non-interest bearing and are repayable before the expiration of the parole period, or within one year from the date the loans were made, whichever period is the shorter. The repayment of a loan or any part thereof may be forgiven by the Solicitor General, if certain conditions are met.

During the year, loans totalling \$1,586 were forgiven pursuant to Solicitor General Vote L103b, *Appropriation Act No. 1, 1969*.

Seized Property Working Capital Account

This account was established by section 12 of the *Seized Property Management Act*. Expenses incurred, and advances made, to maintain and manage any seized or restrained property and other properties subject to a management order or forfeited to Her Majesty, are charged to this account. This account is credited when expenses and advances to third parties are repaid or recovered and when revenues from these properties or proceeds of their disposal are received and credited with seized cash upon forfeiture.

The total amount authorized to be outstanding at any time is \$50,000,000.

Any shortfall between the proceeds from the disposition of any property forfeited to Her Majesty and the amounts that were charged to this account and that are still outstanding, is charged to a Seized Property Proceeds Account and credited to this account.

Canadian Airport Authorities

The loans stem from agreements regarding the transfer of chattels and consumable stock to individual authorities (13) upon transfer of the management, operation and maintenance responsibilities to the authority under the National Airports Policy.

The loans portfolio consists of thirteen non-interest bearing loans to Canadian Airport Authorities issued in the years 1997-2003. Due to a change in policy practices, a decision was made to write-off the remaining repayments owed and the write-off of these has been done in 2008-2009 under Treasury Board approval for an amount of 20.6 million.

During the year, the account was closed.

Saint John Harbour Bridge Authority

Advances have been made to the Saint John Harbour Bridge Authority in connection with the financing, construction and operation of a toll bridge across the harbour of Saint John, NB. The total amount of advances in each year is to be based on the difference for the year between the operating and financing costs of the toll bridge, and the revenue of the Bridge Authority, repayable when the revenue of the Bridge Authority for the year exceeds the amount of the operating and financing costs for such year.

On April 1, 1990, a new agreement was signed. This agreement called for the consolidation of all debts into one non-interest bearing loan. The Authority will remit excess funds from the operation of the bridge to the Government on an annual basis to repay the debt.

St. Lawrence Seaway Management Corporation

This account was established by subsection 80(1) of the *Canada Marine Act*. Loans previously managed by the St. Lawrence Seaway Authority are now managed by the St. Lawrence Seaway Management Corporation in accordance with an agreement between the Department of Transport and the Corporation. The repayments of these loans are recorded in this account.

The remaining loan bears interest at rates from 7 percent to 9.5 percent per annum, and is repayable at monthly rates, with the final instalment of the existing terms being March 2010.

Joint Learning Program

Advances have been made to the Public Service Alliance of Canada (PSAC) for the Joint Learning Program (JLP). In October 2004, a Memorandum of Understanding between the Treasury Board and PSAC was included in the collective bargaining agreements to provide funding for a JLP. The JLP is a partnership between PSAC and the Public Service Human Resources Management Agency of Canada (PSHRMAC). It is intended to provide joint union-management learning opportunities in areas where both parties have roles and responsibilities, and for which the Employer does not already have a legal obligation to provide training.

Payments are made to PSAC under Vote 20 and are authorized under the terms of reference of the Program. The terms of reference include the program costs, funding conditions, payment conditions, timelines, as well as a schedule of payments. The schedule of payments provides for a 2-month advance from TBS to PSAC to provide for program delivery costs. When actual expenses are reported every two months, the advance is reversed and the expenditure is recorded.

Commonwealth War Graves Commission

Advances have been made to the working capital fund of the Commonwealth War Graves Commission, to maintain graves and cemeteries.

At year end, the balance of the advances was £30,000 UK. This balance was converted to Canadian dollars, using the year-end rate of exchange.

The advances are non-interest bearing and have no fixed terms of repayments.

Veterans' Land Act Fund

Advances

Advances have been made, under Parts I and III of the *Veterans' Land Act*, for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment, and protection of security. The total amount authorized to be outstanding at any time is \$605,000,000.

Allowance for conditional benefits

A provision equal to 1/10 of the benefits to veterans was established each year up to and including 1978-79. Since that time, a forecast of requirements has been performed each year, and provisions are established as necessary. These provisions are charged to expenses and credited to the allowance for conditional benefits account. This account represents the accumulated net provisions for benefits to veterans in the form of forgiveness of loans authorized by the *Veterans' Land Act*. These benefits come into effect only after certain conditions are fulfilled by the veterans. At the end of 10 years, the conditions having been met, the accumulated provision is charged to the allowance for conditional benefits account, and credited to the veteran's loan account.

Other departments—Miscellaneous

This account represents amounts outstanding in the hands of agencies and individuals, at year end. This group records loans, investments and advances not classified elsewhere.

Consolidation adjustment

The consolidation adjustment reflects the total loans, investments and advances held by Crown corporations and other consolidated entities. These mainly include investments such as bonds, money market funds and fixed income securities.

Allowance for Valuation

In accordance with the comprehensive policy on valuation, assets are subject to an annual valuation to reflect reductions from the recorded value to the estimated realizable value.

The allowance for valuation, for loans, investments and advances, represents the estimated losses on the realization of the loans, investments and advances included in the accounts of Canada at year end.

SECTION 10

2008-2009

PUBLIC ACCOUNTS OF CANADA

Non-Financial Assets

CONTENTS

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Non-financial assets	10.2
Tangible capital assets	10.4
Vehicles	10.6
Assets under capital leases	10.6

NON-FINANCIAL ASSETS

Non-financial assets are assets that have an economic life that extends beyond the accounting period and that are intended for consumption in the normal course of operations. They are converted into expense in future periods and include tangible capital assets, inventories, and prepaid expenses.

Tangible capital assets consist of acquired, built, developed or improved tangible assets, which are intended to be used on a continuous basis and are not intended for sale in the ordinary course of business. For financial reporting purposes, tangible capital assets are grouped in the following categories: land, buildings, works and infrastructure, machinery and equipment, vehicles, leasehold improvements, assets under construction, and assets under capital leases.

Inventories are items of tangible property that are to be used in the delivery of program outputs. Some revolving funds and a few departments may have inventories held for resale to parties outside the Government.

Prepaid expenses are disbursements made, pursuant to a contract, before the completion of the work, delivery of the goods or rendering of the service or advance payments under the terms of contribution agreements.

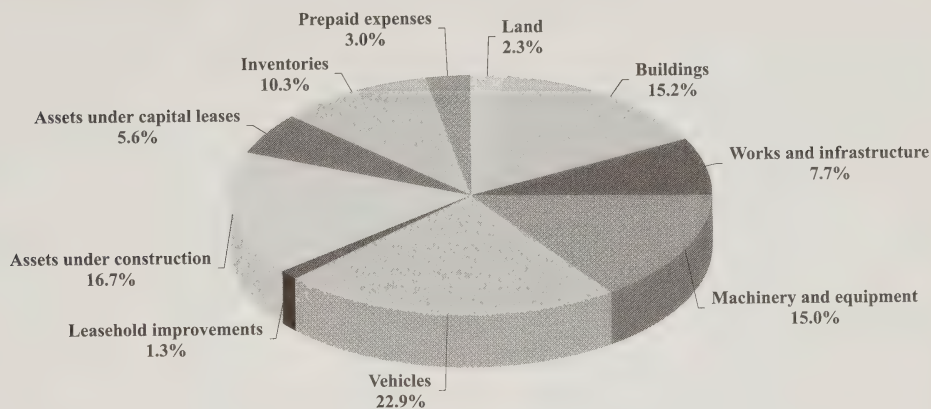
Table 10.1 presents the non-financial assets by category.

TABLE 10.1

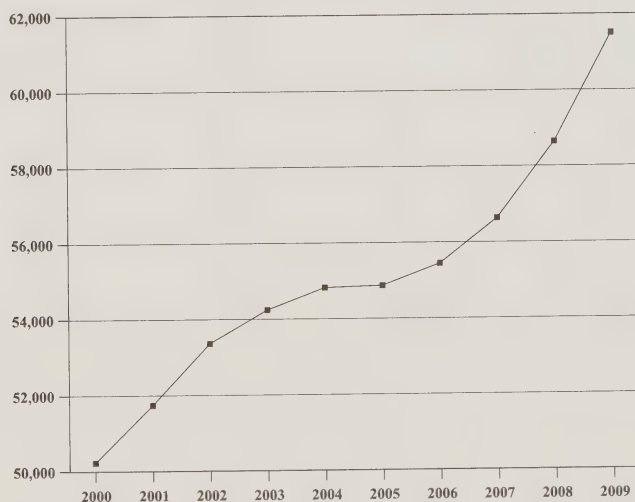
NON-FINANCIAL ASSETS BY CATEGORY

(in thousands of dollars)

	March 31/2009	March 31/2008
Net tangible capital assets, Table 10.2		
Land	1,409,985	1,369,900
Buildings	9,384,752	8,965,660
Works and infrastructure	4,743,539	4,859,472
Machinery and equipment	9,217,045	9,170,501
Vehicles, Table 10.3	14,078,560	13,892,467
Leasehold improvements	784,909	806,081
Assets under construction	10,275,122	8,799,033
Assets under capital leases, Table 10.4	3,432,529	3,311,841
	53,326,441	51,174,955
Inventories	6,347,774	6,248,072
Prepaid expenses	1,829,190	1,220,720
Total	61,503,405	58,643,747

CHART 10A**NON-FINANCIAL ASSETS BY CATEGORY AT MARCH 31, 2009****CHART 10B****NON-FINANCIAL ASSETS AT MARCH 31, 2009**

(in millions of dollars)



Tangible Capital Assets

Table 10.2 presents tangible capital assets by main custodian ministries.

TABLE 10.2

TANGIBLE CAPITAL ASSETS BY MAIN CUSTODIAN MINISTRIES

(in thousands of dollars)

	Land	Buildings	Works and infrastructure	Machinery and equipment
Capital assets at cost				
Environment.....	184,035	857,321	2,349,930	761,935
Fisheries and Oceans.....	20,365	507,948	1,931,293	456,463
Foreign Affairs and International Trade.....	224,374	1,147,591	1,451	154,934
Industry.....	11,414	803,611	27,046	2,858,334
National Defence.....	85,730	6,547,941	1,834,455	13,545,415
Public Safety and Emergency Preparedness.....	63,663	2,655,749	489,454	1,084,344
Public Works and Government Services.....	222,362	3,478,990	871,684	252,471
Transport.....	225,034	992,580	2,765,575	237,390
Other ministries.....	27,508	1,306,261	70,403	2,579,998
	<i>1,064,485</i>	<i>18,297,992</i>	<i>10,341,291</i>	<i>21,931,284</i>
Consolidated Crown corporations and other entities.....	345,500	1,769,471	1,099,077	2,833,211
Gross total capital assets	1,409,985	20,067,463	11,440,368	24,764,495
Accumulated amortization				
Environment.....		575,826	1,577,521	554,247
Fisheries and Oceans.....		327,438	1,034,610	343,151
Foreign Affairs and International Trade.....		576,781	85	120,070
Industry.....		445,991	18,241	1,746,430
National Defence.....		2,787,859	1,073,507	8,172,883
Public Safety and Emergency Preparedness.....		1,172,353	299,797	648,286
Public Works and Government Services.....		2,271,718	381,855	198,187
Transport.....		632,626	1,664,192	150,207
Other ministries.....		845,378	29,233	1,680,095
		<i>9,635,970</i>	<i>6,079,041</i>	<i>13,613,556</i>
Consolidated Crown corporations and other entities.....		1,046,741	617,788	1,933,894
Total accumulated amortization		10,682,711	6,696,829	15,547,450
Total net capital assets				
Environment.....	184,035	281,495	772,409	207,688
Fisheries and Oceans.....	20,365	180,510	896,683	113,312
Foreign Affairs and International Trade.....	224,374	570,810	1,366	34,864
Industry.....	11,414	357,620	8,805	1,111,904
National Defence.....	85,730	3,760,082	760,948	5,372,532
Public Safety and Emergency Preparedness.....	63,663	1,483,396	189,657	436,058
Public Works and Government Services.....	222,362	1,207,272	489,829	54,284
Transport.....	225,034	359,954	1,101,383	87,183
Other ministries.....	27,508	460,883	41,170	899,903
	<i>1,064,485</i>	<i>8,662,022</i>	<i>4,262,250</i>	<i>8,317,728</i>
Consolidated Crown corporations and other entities.....	345,500	722,730	481,289	899,317
Total net capital assets	1,409,985	9,384,752	4,743,539	9,217,045

⁽¹⁾ Details can be found in Table 10.3.

⁽²⁾ Details can be found in Table 10.4.

Vehicles ⁽¹⁾	Leasehold improvements	Assets under construction	Assets under capital leases ⁽²⁾	Total March 31/2009	Total March 31/2008
145,317	36,376	329,554	18,199	4,682,667	4,533,068
1,752,177	544,450	361,872	525	5,575,093	5,451,580
131,867	176,684	160,866		1,997,767	1,905,510
28,655	53,016	234,521	65,145	4,081,742	3,965,001
30,334,350	21,513	6,176,006	1,379,706	59,925,116	55,339,755
610,166	48,635	565,299		5,517,310	5,112,446
9,637	436,452	1,097,984	2,172,774	8,542,354	8,075,663
738,494	17,322	108,920	818,883	5,904,198	6,008,465
148,759	335,224	675,605	29,116	5,172,874	4,905,832
33,899,422	1,669,672	9,710,627	4,484,348	101,399,121	95,297,320
1,228,332	265,120	564,495	546,495	8,651,701	8,232,286
35,127,754	1,934,792	10,275,122	5,030,843	110,050,822	103,529,606
102,762	22,453		5,095	2,837,904	2,733,738
1,259,947	347,880		237	3,313,263	3,185,285
29,282	90,351			816,569	733,703
21,291	18,976		11,371	2,262,300	2,101,123
17,795,002	10,300		394,046	30,233,597	27,387,939
310,749	14,847			2,446,032	2,238,904
5,499	241,191		823,418	3,921,868	3,507,696
533,690	9,834		96,894	3,087,443	3,063,751
95,775	237,868		9,210	2,897,559	2,757,693
20,153,997	993,700		1,340,271	51,816,535	47,709,832
895,197	156,183		258,043	4,907,846	4,644,819
21,049,194	1,149,883		1,598,314	56,724,381	52,354,651
42,555	13,923	329,554	13,104	1,844,763	1,799,330
492,230	196,570	361,872	288	2,261,830	2,266,295
102,585	86,333	160,866		1,181,198	1,171,807
7,364	34,040	234,521	53,774	1,819,442	1,863,878
12,539,348	11,213	6,176,006	985,660	29,691,519	27,951,816
299,417	33,788	565,299		3,071,278	2,873,542
4,138	195,261	1,097,984	1,349,356	4,620,486	4,567,967
204,804	7,488	108,920	721,989	2,816,755	2,944,714
52,984	97,356	675,605	19,906	2,275,315	2,148,139
13,745,425	675,972	9,710,627	3,144,077	49,582,586	47,587,488
333,135	108,937	564,495	288,452	3,743,855	3,587,467
14,078,560	784,909	10,275,122	3,432,529	53,326,441	51,174,955

Vehicles

Table 10.3 presents the details of vehicles by sub-category.

TABLE 10.3

VEHICLES BY SUB-CATEGORY

(in thousands of dollars)

	Cost	Accumulated amortization	March 31/2009	March 31/2008
Ships and boats	15,506,049	8,422,734	7,083,315	7,349,791
Aircraft	15,086,355	9,681,576	5,404,779	4,923,992
Motor vehicles	1,910,811	1,173,948	736,863	776,457
Military vehicles	1,536,405	1,051,865	484,540	447,448
Other vehicles	1,088,134	719,071	369,063	394,779
Total	35,127,754	21,049,194	14,078,560	13,892,467

Assets under Capital Leases

Table 10.4 presents the details of assets under capital leases by main category.

TABLE 10.4

ASSETS UNDER CAPITAL LEASES BY MAIN CATEGORY

(in thousands of dollars)

	Cost	Accumulated amortization	March 31/2009	March 31/2008
Land	44,942		44,942	44,942
Buildings	2,891,328	1,130,573	1,760,755	1,804,768
Works and infrastructure	818,820	96,894	721,926	730,115
Machinery and equipment	42,107	13,111	28,996	26,758
Vehicles	1,233,646	357,736	875,910	705,258
Total	5,030,843	1,598,314	3,432,529	3,311,841

SECTION 11

2008-2009

PUBLIC ACCOUNTS OF CANADA

Contractual Obligations and Contingent Liabilities

CONTENTS

	<i>Page</i>
Contractual obligations	11.2
Contingent liabilities	11.22

CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES

This section contains detailed information related to contractual obligations and contingent liabilities.

Contractual Obligations

The nature of Government activities result in multi-year contracts and agreements, including various international treaties and protocols. Contractual obligations are financial obligations of the Government to others that will become liabilities when the terms of those contracts or agreements for the acquisition of goods and services or the provision of transfer payments are met. In the case of contractual obligations to international organizations, some will result in future budgetary expenses while others will result in non-budgetary payments.

Contractual obligations can be classified into four main categories: transfer payment agreements (grants and contributions), fixed assets and purchases, operating leases and international organizations.

All outstanding contractual obligations of \$10 million or more per project at year end are reported for fixed assets, purchases, operating leases and transfer payment agreements. For international organizations, all contractual obligations in excess of \$1 million at year end are reported.

In accordance with the Government's significant accounting policies, the contractual obligations of consolidated Crown corporations are included with those of the Government.

Table 11.1 summarizes these contractual obligations. Details of the four types of contractual obligations can be found in other tables in this section.

TABLE 11.1
CONTRACTUAL OBLIGATIONS
(in millions of dollars)

	Transfer payments	Acquisition of property and purchases	Operating leases	International organizations	Total
Information from:					
Transfer payment agreements, fixed assets, purchases and operating leases, Table 11.3	56,533	21,537	3,010		81,080
International contractual obligations, Table 11.4				3,653	3,653
Total	56,533	21,537	3,010	3,653	84,733

Table 11.2 summarizes the information presented in Table 11.1 to indicate the minimum amounts required to satisfy obligations under contractual obligations each year from 2010 to 2014 inclusive, and a total for amounts due in the year 2015 and subsequently.

TABLE 11.2
SCHEDULE OF MINIMUM PAYMENTS
(in millions of dollars)

	Transfer payment agreements	Acquisition of fixed assets and purchases	Obligations under operating lease arrangements	Obligations to international organizations	Total
Minimum payments to be made in:					
2010	10,919	5,391	371	1,328	18,009
2011	8,152	3,836	344	585	12,917
2012	6,848	2,042	334	54	9,278
2013	6,252	1,554	298	51	8,155
2014	5,318	1,314	261	51	6,944
2015 and subsequently	19,044	7,400	1,402	1,584	29,430
Total	56,533	21,537	3,010	3,653	84,733

Transfer Payment Agreements, Fixed Assets, Purchases and Operating Leases

Table 11.3 provides details of contractual obligations that involve: transfer payment agreements, fixed assets, purchases and operating leases. It discloses individual contractual obligations by category and by entity. Contractual obligations are summarized in Note 14 to the financial statements in Section 2 of this volume.

Transfer payment agreements are irrevocable contracts to provide funding to other levels of governments, organizations or individuals.

Fixed assets are tangible, durable items of value, including major additions or alterations thereto, including military equipment and land, from which benefits are expected to be derived during their useful life.

Purchases are supported by contracts to supply goods or services. An operating lease is a lease in which the lessor does not substantially transfer all the benefits and risks incident to ownership of property to the lessee.

TABLE 11.3
TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2009
(in millions of dollars)

					Outstanding obligations to be disbursed by March 31						2015 and
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	2010	2011	2012	2013	2014	subse- quently	
Transfer payment agreements—											
Agriculture and Agri-Food—											
Grant—											
Canadian Cattleman's Association											
Beef Market Development											
Legacy Fund.....	50	50	19	31	10	10	10	1			
Contribution—											
Suncor Energy Products Inc											
EcoAgriculture Biofuels											
Capital Initiative	25	25		25		25					
Canadian Heritage—											
Contributions—											
Canada Post Corporation											
Publication Assistance Program.....	45	45		45	45						
Halifax 2011 Canada Games											
Host Society	11	11	1	10	4	6					
National Association of Friendship Centres											
Aboriginal People's Program	112	112	85	27	27						
Vancouver Organizing Committee for the											
2010 Olympic and Paralympic Winter											
Games											
Opening ceremonies.....	20	20	3	17	17						
Games Hosting Program	56	56	30	26	26						
Citizenship and Immigration—											
Canada-British Columbia Agreement.....	787	787	112	675	135	135	135	135	135		
Canada-Manitoba Agreement	193	193	23	170	34	34	34	34	34		
Canada-Quebec Agreement.....	1,476	1,476	226	1,250	234	254	254	254	254		
Economic Development Agency of											
Canada for the Regions of Quebec—											
Community Diversification Program.....	256	256	143	113	66	32	14	1			
Community Futures Program	413	413	373	40	38	2					
Government of Quebec											
Infrastructure Canada Program.....	509	509	484	25	24	1					
Montréal International											
Business and regional											
growth program	49	49	22	27	4	2	2	2	2	15	
Other contributions											
Business and regional											
growth program	255	255	154	101	68	25	8				

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2009—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2015 and subse- quently
	2010	2011	2012	2013	2014						
Foreign Affairs and International Trade—											
Department—											
International Centre for Human Rights and Democratic Development	19	19	5	14	5	5	4				
L'Organisation internationale de la Francophonie	14	14	4	10	10						
Surface Combustion Inc.	41	41	5	36	24	12					
The Russian Federal State Unitary Enterprise Far Eastern Plant, Zvezda	14	14	2	12	10	2					
Canadian International Development											
Agency—											
Canadians	17	17	2	15	3	3	3	2	2	2	
Development Partners	1,830	1,830	776	1,054	364	300	188	121	22	59	
Institutions	1,364	1,364	643	721	393	255	40	22	10	1	
Selected countries and regions	865	865	514	351	137	80	56	26	21	31	
States and countries experiencing humanitarian crisis	714	714	281	433	187	159	71	13	3		
Health—											
Department—											
Canadian Agency for Drugs and Technologies in Health	85	85	17	68	17	17	17	17			
Canadian Council for Donation and Transplantation	18	18	4	14	3	4	3	4			
Canadian Institute for Health Information	356	356	111	245	82	81	82				
Canadian Partnership Against Cancer Corporation	240	240	77	163	58	55	50				
Canadian Patient Safety Institute	40	40	8	32	8	8	8	8			
First Nations and Inuit Health Services Transfer	382	382	133	249	98	80	37	9	5	20	
Health Council of Canada	35	35	25	10	10						
Medical Travel Fund	51	51	41	10	10						
Mental Health Commission of Canada	125	125	8	117	12	15	15	15	15	45	
Territorial Health Access Fund	65	65	52	13	13						
Public Health Agency of Canada—											
ID Biomedical Corporation											
Pandemic Influenza Virus Vaccine	67	67	36	31	26	5					
Hepatitis C											
Government of Alberta	31	31	21	10	5					5	
Government of British Columbia	66	66	44	22	11					11	
Government of Ontario	132	132	88	44	22					22	
Government of Quebec	45	45	30	15	8					7	
Human Resources and Skills Development—											
Canada Mortgage and Housing Corporation (Government account)—											
Social Housing Program	61,209 ⁽¹⁾	61,209	35,531	25,678 ⁽²⁾	1,786	1,714	1,693	1,685	1,673	17,127	
Indian Affairs and Northern Development—											
Agreements—											
Canada First Nations Funding	2,083	2,083	1,392	691	361	159	90	81			
Comprehensive Funding Arrangement	370	370	73	297	277	20					
Comprehensive Land Claims	3,339	3,339	979	2,360	334	289	294	289	289	865	
Contribution Agreements	110	72	52	20	5	5	5	5			
DIAND/First Nations Funding	1,525	1,525	845	680	290	187	113	90			

TABLE 11.3**TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES****AS AT MARCH 31, 2009—Continued**

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2015 and subse- quently
					2010	2011	2012	2013	2014		
Financial Transfer	793	793	520	273	156	75	21	21			
Grant Agreement	164	164	130	34	34						
Indian and Inuit Affairs Program	516	516	282	234	91	74	35	34			
Industry—											
Department—											
Bell Helicopter Textron Canada Ltd											
Modular affordable product line.....	115	115	56	59	12	8	9	6	7	17	
Bombardier Aerospace											
Research and development for the											
C-Series	350	350	40	310	59	67	70	67	47		
Bristol Aerospace Limited											
Research and development for											
manufacturing F-35 JS	43	43		43	7	11	12	7	6		
CAE Inc											
Simulation technologies	439	439	155	284	50	55	54	59	66		
Canada Foundation for Innovation											
Modernize research infrastructure	590	590	104	486	129	153	102	102			
Canadian Institute for Advanced Research ...	25	25	10	15	5	5	5				
Cascade Data Services Inc											
Transmission of large packages of data files	77	77	45	32	4	4	4	11	6	3	
CMC Electronic Inc											
Integrated cockpit and communication											
system	52	52	13	39	10	11	11	7			
Corporation of the city of Brantford											
Brownsfield redevelopment project	12	12		12	8	3	1				
Dupont Canada Inc											
Flow field plates	19	19	9	10	10						
Ford Motor Company of Canada Ltd											
Renaissance Project	80	80	9	71	28	18	13	12			
General Motors of Canada Ltd											
Beacon Project	200	200	189	11	11						
Heroux Devtek Inc											
New landing gear	27	27	7	20	8	7	4	1			
International Telecommunication Union	27	27	12	15	7	7	1				
Pratt & Whitney Canada Corporation											
Gas turbine engine											
research program	350	350	247	103	59	26	18				
Canadian Space Agency—											
Earth Observation, Exploration and											
Telecommunications Programs	200	200	70	130	23	21	19	15	12	40	
European Space Agency	219	219	204	15	9	3	1	2			
National Research Council of Canada—											
Canada-France-Hawaii Telescope Corporation											
Partnership to operate a											
jointly owned optical											
telescope	111	111	93	18	4	4	4	4	2		
Gemini Twin Telescope Project											
Collaboration to build and operate											
8-meter telescopes	106	106	84	22	7	6	6	3			
Tri University Mezzon Facility	566	566	522	44	44						
Justice—											
Care and services provided to young persons											
dealt with under the <i>Young Offenders Act</i>											
Government of Alberta	85	85	51	34	17	17					
Government of British Columbia	111	111	67	44	22	22					
Government of Manitoba	32	32	19	13	7	6					
Government of Newfoundland	25	25	15	10	5	5					

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2009—*Continued*
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					2015 and subse- quently
					2010	2011	2012	2013	2014	
Government of Nova Scotia	31	31	19	12	6	6				
Government of Ontario	319	319	191	128	64	64				
Government of Quebec	183	183	110	73	37	36				
Government of Saskatchewan	37	37	22	15	8	7				
Ontario Ministry of Attorney General Provide a procedure for the prosecution of contraventions in the criminal code	14	14	3	11	3	3	3	2		
Natural Resources—										
1700097 Ontario Limited	36	36		36	3	8	6	6	5	8
Abitibi-Consolidated Company of Canada	24	24		24	2	2	2	3	3	12
Ashlu Creek Investments Limited Partnership	26	26		26	1	2	2	3	3	15
Bear Mountain Wind Limited Partnership	21	21		21	1	2	2	2	2	12
Biox Canada Limited	70	70	10	60	13	13	10	9	8	7
Brilliant Expansion Power Corporation	47	47	7	40	4	4	5	5	5	17
Brookfield Power Wind Prince LP	53	53	10	43	5	5	5	5	6	17
Canada Foundation for Sustainable Development Technology Funding for investment with the private sector to establish large scale demonstration facilities for the production of the next-generation biofuels and co-products	250	250	33	217	20	58	45	44	25	25
Canadian Hydro Developers Inc (1 of 2)	19	19	6	13	2	2	2	2	2	3
Canadian Hydro Developers Inc (2 of 2)	35	35	1	34	3	3	4	4	4	16
Canadian Renewable Energy Corporation	59	59		59	6	6	6	6	6	29
Cartier Énergie Éolienne Inc (1 of 3)	30	30	4	26	3	3	3	3	3	11
Cartier Énergie Éolienne Inc (2 of 3)	31	31	6	25	3	3	3	3	3	10
Cartier Énergie Éolienne Inc (3 of 3)	34	34	1	33	3	3	3	4	4	16
Collingwood Ethanol LP	30	30	3	27	6	6	5	4	3	3
Enbridge Ontario Wind Power LP	48	48		48	5	5	5	5	5	23
Énergie Éolienne du Mont Copper Inc	17	17	5	12	1	2	2	2	2	3
Énergie Éolienne du Mont Miller Société en commandite	20	20	6	14	2	2	2	2	2	4
ENMAX Green Power Inc	24	24	4	20	3	3	2	2	2	8
Erie Shores Wind Farm LP	25	25	7	18	2	2	3	3	3	5
Greenfield Ethanol Inc—Tiverton	12	12		12	3	2	2	2	2	1
Greenfield Ethanol Inc—Chatham	69	69	9	60	13	13	10	9	8	7
Greenfield Ethanol of Quebec	77	77	11	66	15	14	12	10	8	7
Greenfield Johnstown Limited	106	106	6	100	21	21	17	15	12	14
GW Power Corporation	25	25	6	19	2	2	3	3	3	6
Government of Saskatchewan Gunnar and Lorado agreement	12	12	1	11			3	1	2	5
Harrison Hydro Limited Partnership (1 of 2)	35	35		35	2	3	3	4	4	19
Harrison Hydro Limited Partnership (2 of 2)	25	25		25	1	2	2	2	3	15
Husky Oil Limited—Lloydminster	67	67	7	60	13	13	10	9	8	7
Husky Oil Limited—Minnedosa	69	69	10	59	13	13	10	9	8	6
IGPC Ethanol Inc	85	85	7	78	16	16	13	11	10	12
Kettles Hill Wind Energy Inc	17	17	3	14	1	2	2	2	2	5
Kruger Energy Port Alma LP	31	31	1	30	3	3	3	3	3	15
Magpie Limited Partnership	18	18	3	15	1	2	2	2	2	6
Maple Leaf Foods Inc	39	39	7	32	7	7	6	5	4	3
Noramera Bioenergy Corporation	12	12	1	11	3	2	2	2	1	1
North West Terminal Ltd	13	13		13	2	3	2	2	2	2
Permolex Ltd.	22	22	3	19	4	4	3	3	3	2
RMSEnergy Dalhousie Mountain LP	16	16		16	1	1	2	2	2	8

TABLE 11.3**TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2009—Continued**

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					2015 and subse- quently
					2010	2011	2012	2013	2014	
Saint-Ulric Saint-Léandre Wind LP	37	37		37	1	3	4	4	4	21
Saskatchewan Power International Inc.	54	54	16	38	5	5	5	6	6	11
St. Leon Wind Energy LP	30	30	9	21	3	3	3	3	3	6
Suncor Energy Products Inc (1 of 2)	22	22	3	19	2	2	2	2	3	8
Suncor Energy Products Inc (2 of 2)	104	104	14	90	19	20	16	14	12	9
Terra Grain Fuels Inc	73	73	4	69	15	15	12	11	9	7
Toba Montrose General Partnership	73	73		73		6	7	7	7	46
TransAlta Corporation (1 of 3)	29	29	1	28	3	3	3	3	3	13
TransAlta Corporation (2 of 3)	20	20		20	1	2	2	2	2	11
TransAlta Corporation (3 of 3)	18	18		18		2	2	2	2	10
TransAlta Energy Corporation (1 of 2)	34	34	16	18	3	3	4	4	4	
TransAlta Energy Corporation (2 of 2)	25	25	10	15	2	2	2	3	3	3
Umbata Falls Limited Partnership	11	11	1	10	1	1	1	1	1	5
West Cape Wind Energy Inc	24	24		24	2	2	2	3	3	12
Western Biodiesel Inc	19	19	1	18	4	4	3	3	2	2
Zellstoff Celgar Ltd Partnership	30	30		30	1	3	3	3	3	17
Transport—										
Department—										
Airport Capital Assistance										
Program	386	386	374	12	12					
Bay Ferries Limited	15	15	4	11	9	2				
BC Ferries	427	427	264	163	28	27	27	27	27	27
Canadian National										
Grade Crossing Improvement										
Program	12	12	2	10	9	1				
Ferry Services Contribution										
Program	118	118	101	17	17					
Government of British Columbia										
Asia-Pacific Gateway and Corridor										
Initiative	486	486	102	384	125	80	91	88		
Government of Quebec										
Otaouais Road										
Agreement	100	100	84	16	3	3	3	3	2	2
Hudson Bay Railway Company										
Gateways and Border										
Crossing Fund	20	20	4	16	4	4	4	4		
NAV Canada										
Security for the 2010 Olympic										
Winter Games	25	25	7	18	18					
PMG Technologies										
New GOCO Agreement for the operations										
and maintenance of the Motor Vehicle										
Test Centre in Blainville	28	28	14	14	4	4	4	2		
Office of Infrastructure of Canada—										
Alberta Ministry of Infrastructure and										
Association of Municipalities of										
Ontario, city of Toronto, local										
services boards and local roads										
boards and the Government of										
Ontario										
Gas Tax Fund	4,853	4,853	1,119	3,734	746	747	747	747	747	
Banff Centre for Continuing Education										
Contribution to fund the Kinnear										
Centre	15	15	5	10	10					
Calgary Olympic Development										
Association										
Contributions to fund the Centre of Sport										
Excellence in Calgary	40	40	7	33	16	14	3			

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2009—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					2015 and subse- quently
					2010	2011	2012	2013	2014	
Canada Line Rapid Transit Inc										
Contribution to build a rapid transit line to connect central Richmond, Vancouver International Airport and Downtown Vancouver	450	450	430	20	20					
City of Brampton										
Contribution to support the implementation of the Brampton Acceleride Bus Rapid Transit (BRT) project.	53	53	1	52	6	21	14	11		
City of Brockville										
Contribution to upgrade the wastewater system	23	23	1	22	8	8	6			
City of Mississauga and Greater Toronto Transit Authority										
Contribution for the implementation of an east-west bus rapid transit corridor	83	83	1	82	4	34	28	16		
City of Niagara Falls										
Contribution to fund the planning and construction of the Niagara Convention Civic Centre.	35	35		35	18	17				
City of Saint John, New Brunswick										
Contribution to support the Wastewater Treatment Facility upgrade	27	27		27	20	5	2			
City of Sarnia										
Contribution to upgrade the wastewater system	18	18	2	16	6	4	4	2		
City of Toronto and the Municipality of York										
Contribution for the implementation of an extension to the Toronto subway system	622	622	2	620	40	78	205	147	86	64
City of Toronto and the Toronto Transit Commission										
Contribution towards the modernization and expansion of bus, streetcar and subway services	304	304	207	97	45	38	14			
City of Winnipeg										
Improvement of wastewater treatment facilities	42	42	10	32	21	11				
Contribution for the redevelopment of the Ottawa Congress Centre	50	50	15	35	24	11				
Edmonton Northlands										
Contribution to fund the Northlands AgriCom Exhibition Facility Expansion	25	25	8	17	16	1				
Government of Alberta										
Building Canada Fund—Communities Component	88	88		88	10	26	26	26		
Gas Tax Fund	1,275	1,275	286	989	191	199	199	200	200	
Municipal Rural Infrastructure Fund	107	107	28	79	78	1				
Provincial-Territorial Infrastructure Base Funding Program	175	175	25	150	50	25	25	25	25	
Government of British Columbia										
Building Canada Fund—Communities Component	136	136		136	5	35	35	41	20	

TABLE 11.3**TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2009—Continued**

(in millions of dollars)

					Outstanding obligations to be disbursed by March 31					2015 and
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	2010	2011	2012	2013	2014	subse- quently
Ministry of Transportation										
Provincial-Territorial										
Infrastructure Base										
Funding Program	175	175	50	125	25	25	25	25	25	
Municipal Rural Infrastructure Fund	75	75	12	63	17	23	23			
Government of Manitoba										
Building Canada Fund—Communities										
Component	41	41		41	10	21	10			
Gas Tax Fund	167	167	100	67	67					
Municipal Rural Infrastructure Fund	49	49	23	26	21	5				
Provincial-Territorial										
Infrastructure Base										
Funding Program	175	175	38	137	37	25	25	25	25	
Government of New Brunswick										
Building Canada Fund—Communities										
Component	33	33		33	5	10	10	8		
Gas Tax Fund	295	295	53	242	63	45	45	45	44	
Provincial-Territorial										
Infrastructure Base										
Funding Program	175	175	25	150	50	25	25	25	25	
Road infrastructure improvements	107	107	13	94	36	31		27		
Government of Newfoundland and Labrador										
Building Canada Fund—Communities										
Component	56	56		56	12	11	11	11	11	
Gas Tax Fund	82	82	49	33	33					
Municipal Rural Infrastructure Fund	33	33	13	20	17	3				
Provincial-Territorial										
Infrastructure Base										
Funding Program	175	175	25	150	50	25	25	25	25	
Government of Nova Scotia										
Building Canada Fund—Communities										
Component	37	37		37	17	5	5	5	5	
Gas Tax Fund	369	369	87	282	58	56	56	56	56	
Municipal Rural Infrastructure Fund	44	44	21	23	21	2				
Provincial-Territorial										
Infrastructure Base										
Funding Program	175	175	50	125	25	25	25	25	25	
Road infrastructure improvements	15	15	1	14	9	5				
Government of Nunavut										
Gas Tax Fund	98	98	23	75	15	15	15	15	15	
Municipal Rural Infrastructure Fund	19	19	7	12	12					
Provincial-Territorial										
Infrastructure Base										
Funding Program	183	183	38	145	39	26	26	27	27	
Government of Ontario										
Building Canada Fund—Communities										
Component	362	362		362	37	80	85	90	70	
Municipal Rural Infrastructure Fund	362	362	209	153	129	24				
Road infrastructure improvements leading to border crossings in Windsor	66	66	32	34	16	8	10			
Road infrastructure improvements leading to border crossings in Sarnia and Queenston	163	163	122	41	41					
Government of Prince Edward Island										
Building Canada Fund—Communities										
Component	22	22	1	21	5	4	4	4	4	
Gas Tax Fund	98	98	23	75	15	15	15	15	15	

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2009—*Continued*

(in millions of dollars)

					Outstanding obligations to be disbursed by March 31						2015 and subse- quently		
					Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	2010	2011	2012	2013	2014
Provincial-Territorial													
Infrastructure Base													
Funding Program													
					175	175	25	150	50	25	25	25	25
Government of Quebec													
					72	72	10	62	22	27	13		
Building Canada Fund—Communities													
					410	410		410	10	40	80	95	70
					222	222	67	155	101	54			115
					263	263	189	74	59	15			
Contribution to fund the development of the Quartier des spectacles in Montreal													
					40	40	6	34	12	6	11	5	
					3,005	3,005	691	2,314	460	464	464	463	463
Improve rail infrastructure for ten railway short lines													
					30	30	7	23	9	7	4	3	
					235	235	45	190	190				
Upgrade and standardize the Charles J. Des Bailleurs and Atwater drinking water treatment plants													
					59	59	2	57	26	13	13	5	
Government of Saskatchewan													
Building Canada Fund—Communities													
					95	95		95	25	23	23	19	5
					372	372	89	283	59	56	56	56	56
Provincial-Territorial													
Infrastructure Base													
Funding Program													
					175	175	38	137	37	25	25	25	25
Government of the Northwest Territories													
					98	98	12	86	26	15	15	15	15
					65	65	53	12	8	3	1		
					19	19	7	12	12				
Provincial-Territorial													
Infrastructure Base													
Funding Program													
					186	186	39	147	39	27	27	27	27
Government of the Yukon Territory													
					98	98	23	75	15	15	15	15	15
					19	19	7	12	12				
Provincial-Territorial													
Infrastructure Base													
Funding Program													
					183	183	38	145	39	26	26	27	27
Greater Toronto Transit Authority													
					385	385	227	158	83	70	5		
Manitoba Floodway Expansion Authority Inc													
					333	333	238	95	80	15			
Mont Tremblant Resorts and Company Limited Partnership													
					48	48	17	31	23	2	3	3	
Toronto International Film Festival Inc													
					25	25	7	18	13	5			
Union of British Columbia Municipalities and the Government of British Columbia													
					1,638	1,638	381	1,257	254	251	251	251	250

TABLE 11.3**TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2009—Continued**

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					
					2010	2011	2012	2013	2014	2015 and subse- quently
Western Economic Diversification—										
Alberta Infrastructure and Transportation										
Royal Alberta Museum	30	30	4	26	26					
University of Saskatchewan										
Design and construction of a containment facility	49	49	18	31	21	10				
Subtotal	109,697	109,659	53,383	56,276	10,672	8,142	6,848	6,252	5,318	19,044
Consolidated Crown Corporations and Other Entities—										
International Development Research Centre										
Project Grant	213	213		213	213					
National Capital Commission										
City of Gatineau	16	16	6	10		10				
Telefilm Canada										
Financial assistance to producers and distributors	34	34		34	34					
Subtotal	263	263	6	257	247	10				
Total transfer payment agreements	109,960	109,922	53,389	56,533	10,919	8,152	6,848	6,252	5,318	19,044
Fixed assets and purchases—										
Fixed assets—										
Environment—										
Parks Canada Agency—										
Banff National Park										
Trans Canada Highway twinning	100	34	4	30	18	12				
Gulf Islands National Park										
Land acquisition, developments and operations	31	31	21	10	3	3	2	2		
National Defence—										
Agusta Westland Int Ltd, United Kingdom										
Canadian search and rescue helicopter	774	774	764	10	6	2	2			
Armotec Survivability Corporation, London, Ont										
Improvised Explosive Device Mineblast Protection Kits	31	30	17	13	13					
BAE Systems Projects Canada Limited										
Victoria Class in service support	494	494	446	48	48					
Com Dev Ltd, Cambridge, Ont										
Search and rescue repeaters	15	15	1	14	3	11				
DRS Technologies Canada, Kanata, Ont										
Advanced Electro-Optic Sensor	139	139	105	34	14	11	9			
General Dynamics Canada										
CP140 Aurora Data Management System	374	346	256	90	36	34	20			
Land Command Support System										
Engineering and integration longterm support	325	325	3	322	65	65	65	65	62	
General Dynamics Land Systems Canada										
Corporation London, Ont										
Armoured Personnel Carrier replacement	1,629	1,629	1,581	48	5	4	2			37

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2009—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					2015 and subse- quently
					2010	2011	2012	2013	2014	
Wheeled Light Armoured Vehicle Optimized Weapon Systems Support	356	356	46	310	105	72	69	64		
Lockheed Martin Canada										
Canadian Forces health information systems	89	89	78	11	11					
Lockheed Martin Corporation, USA										
Aurora Structural Life										
Extension Project	280	188	31	157	1	69	57	30		
Purchase of 17 C130J Aircrafts	1,441	1,441	602	839	276	456	107			
CF-18 Advanced Infrared Sensor	142	133	76	57	54	3				
MacDonald Dettwiler and Associates Ltd										
Richmond, BC										
CP140 Aurora Aircraft imaging radar acquisition	280	206	187	19	19					
Project Noctua—Leased Unmanned										
Aerial Vehicle Systems	137	95	15	80	46	32	2			
Surveillance of Space Project	66	66	19	47	21	18	8			
Navistar Defence LLC, Warrenville, IL, USA										
MilCOTS vehicles	261	256		256	216	40				
Sikorsky International Operations Inc										
Stratford, CT, USA										
Acquisition of 28 maritime helicopters	1,870	1,869	748	1,121	220	400	90	200	187	24
Thales Systems Canada Inc, Ottawa, Ont										
CP140 Aurora Communication Management System	98	98	85	13	8	5				
Land Command Support System Software	175	175	2	173	35	35	35	35	33	
The Boeing Company, St-Louis, USA										
CF-18 Modernization Project	196	170	154	16	15	1				
Wescam Inc, Burlington, Ont										
Interoperable Griffon										
Reconnaissance Escort Surveillance System	25	25	8	17	15	2				
Public Safety and Emergency Preparedness—										
Royal Canadian Mounted Police—										
RCMP Fleet Vehicles	36	36		36	36					
Public Works and Government Services—										
180 Wellington Building renovation	425	41	7	34	9	2	22	1		
La Prairie Group Contractors (Alberta) Ltd										
South Alaska Highway maintenance and repair	25	25	12	13	7	6				
North Country Maintenance Inc										
North Alaska Highway maintenance and repair	22	22		22	5	5	5	6	1	
Rehabilitation and repairs to the Alexandra Bridge	52	37	2	35	20	12	3			
West Block renovation, 111 Wellington Street	769	178	88	90	59	14	6	6	5	
<i>Subtotal</i>	<i>10,657</i>	<i>9,323</i>	<i>5,358</i>	<i>3,965</i>	<i>1,389</i>	<i>1,314</i>	<i>504</i>	<i>409</i>	<i>288</i>	<i>61</i>
Consolidated Crown Corporations and Other Entities—										
Canadian Broadcasting Corporation										
Canadian Broadcasting Centre in Toronto	400	400	73	327	9	9	10	11	11	277
Canadian Museum for Human Rights										
PCL Constructors Canada Inc	205	27		27	27					
Smith Carter Architects and Engineers Inc	22	22	11	11	11					

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2009—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					
					2010	2011	2012	2013	2014	2015 and subse- quently
Canadian Museum of Nature Renovations	217	17		17	17					
VIA Rail Canada Inc. CAD Railway Services Inc	131	103	12	91	19	25	29	18		
Subtotal	975	569	96	473	83	34	39	29	11	277
Total fixed assets	11,632	9,892	5,454	4,438	1,472	1,348	543	438	299	338
Purchases—										
Canada Revenue Agency—										
CGI Group Inc										
IT Professional Services										
Supply Chain										
Contract 1 of 2	45	41	28	13	13					
Contract 2 of 2	180	109	74	35	35					
IBM Canada Limited										
Mainframes Z10—Lease, maintenance and support services	27	27	3	24	6	7	7	4		
Master Agreement - Mainframe	47	47	37	10	10					
Canadian Heritage—										
Cirque du Soleil										
Canada's participation in the 2010 World Exposition for the concept, design and thematic approach (Pavillon)	14	14	4	10	7	3				
Citizenship and Immigration—										
Canadian Bank Note Company Limited										
Printing service contract for forms	16	16	3	13	7	6				
Foreign Affairs and International Trade—										
Canadian Bank Note Company Limited										
Purchase of passport materials	26	26	7	19	15	4				
Health—										
Express Scripts Inc.	106	100	8	92	16	17	18	19	22	
Non-Insured Health Benefits Program	184	184	169	15	15					
Prairie Plant Systems Inc.	14	14	2	12	5	4	3			
Human Resources and Skills Development—										
Resolve Corporation										
Private institutions that are party to an agreement with the Minister under the <i>Canada Student Financial Assistance Act</i>	349	267	84	183	59	56	54	14		
Rogers Cable Communications Inc										
Telecommunication equipment and services	103	103	85	18	9	9				
Microsoft Licensing GP										
Software purchase and maintenance	32	32	3	29	17	12				
Unisys Canada Inc										
Informatics equipment and services	44	44	31	13	3	4	3	3		
Industry—										
Canadian Space Agency—										
COM DEV International Ltd										
Scientific activities for the construction of a Space Telescope	115	115	94	21	14	7				

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2009—Continued

(in millions of dollars)

					Outstanding obligations to be disbursed by March 31						2015 and
	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	2010	2011	2012	2013	2014	subse- quently	
MacDonald, Dettwiler and Associates Ltd											
Scientific activities for the construction of the Radarsat Constellation	38	38	6	32	32						
MacDonald Dettwiler Space and Advanced Robotics Ltd											
Canadian Space Station Program	118	118	32	86	26	26	34				
National Research Council of Canada— EBSCO Canada Limited											
Subscription, acquisition, delivery and management services for serial productions	40	40	21	19	6	13					
National Defence— Allied Wings											
Pilot Training, Manitoba	2,099	1,782	208	1,574	71	72	73	71	71	1,216	
AVEOS Fleet Performance Inc, Saint-Laurent, Que											
Airbus Aircraft Support	229	229	218	11	11						
BAE Bofors System, Sweden											
57mm gun	89	89		89	22	23	16	7	7	14	
Bell Canada											
TSRP	292	292	243	49	43	6					
Bell Helicopter Textron Canada Limited, Mirabel, Que											
CH146 Griffon repair and overhaul	20	20		20	20						
CH146 Griffon technical investigations and engineering support	21	21		21	21						
Biogenie SRDC Inc, SNC Lavalin Inc, Kitnuna Projects Inc, Quantum Murray and Gruben's Transport Ltd											
DEW Line Cleanup	583	152	63	89	33	31	23	2			
Bombardier Inc Jet Flying Pilot											
Training	2,583	1,904	820	1,084	94	88	84	87	88	643	
CAE Inc, Saint-Laurent, Que											
Aircrew Operational Training services	347	330	1	329	58	60	26	15	8	162	
Calian, Ottawa, Ont											
Manage health care providers to the Canadian Forces	1,000	450	215	235	55	50	45	45	40		
Canadian Base Operators											
Meaford alternate service delivery	117	117	32	85	10	11	11	12	12	29	
Canadian Submarine Management Group											
Victoria in service support	1,700	320	13	307	59	105	111	32			
Cascade Aerospace Inc, Abbotsford, BC											
Repair and overhaul of Hercules Aircraft	423	423	151	272	109	109	54				
Corporation du Fort St-Jean											
Support to St-Jean campus, St-Jean-sur-Richelieu, Que	107	107	4	103	19	20	21	22	21		
DEW Engineering, Ottawa, Ont											
Upgrade to the Wheeled Armoured Vehicule .	23	21	11	10	10						
Fleetway Inc, Halifax, NS											
In service support for Halifax and Iroquois Class vessels	173	51	23	28	15	13					

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2009—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2015 and subse- quently
					2010	2011	2012	2013	2014		
Halifax Shipyard, NS											
Halifax Class modernization	440	55	36	19	19						
Harris Aerospace, Calgary, Alta											
CF18 Hornet Aircraft Support	24	24		24	24						
IBM Canada Ltd											
Material acquisition and support											
information system	251	251	209	42	20	18	4				
Software	44	44	18	26	8	9	8	1			
IMP Group Ltd, NS											
Third line support for Sea King Helicopter . . .	305	305	204	101	101						
Optimized Weapon System Support	566	566	149	417	52	59	66	66	67	107	
In service support for Helicopters	818	818	304	514	73	85	85	85	93	93	
L-3 Communications Electronic Systems,											
Enfield, NS											
CP140 Aurora Aircraft Avionics											
Optimized Weapon System											
Support	395	395	65	330	22	29	28	29	30	192	
L-3 Communications Canada, Que											
Aircraft System Engineering Support	651	651	541	110	110						
Integrated Platform Management System	69	69	6	63	22	14	6	8	5	8	
Lockheed Martin Canada Inc, Kanata, Ont											
Electronic Countermeasures	16	15	3	12	2	2	1	1	1	5	
Combat System integration	1,282	1,282	29	1,253	256	120	199	151	137	390	
Lockheed Martin Corporation											
Manassa, US											
MacDonald Dettwiler Associates Ltd,											
Richmond, BC											
Victoria Class											
Trainer	23	14		14	5	5	4				
Microsoft Corporation, Toronto, Ont											
Assurance licenses	176	69	40	29	20	9					
Nasituuq Corporation, Ottawa, Ont											
North Warning System operation											
and maintenance	500	476	407	69	69						
NATO Maintenance and											
Supply Agency											
Support of Canadian Forces operations											
in Afghanistan	205	205	61	144	144						
Orenda Aerospace Corporation											
Mississauga, Ont											
CF18 Hornet Aircraft, engine repair											
and overhaul	20	20	4	16	16						
Peerless Garments LP, Winnipeg, Man											
Converged Rainsuits	33	33		33	14	14	5				
PTI Group, Kanata, Ont											
Temporary Accommodation Facilities	34	34		34	34						
Raytheon Canada Ltd, Calgary, Alta											
Close-in Weapons System	83	80	69	11	11						
SP49 Radar	24	20	4	16	6	5	3	1	1		
Repair and overhaul, CIWS guns	91	91	80	11	11						
Rheinmetall Canada Inc, St Jean, Que											
Unmanned Aerial Vehicle repair											
and overhaul	151	151	57	94	94						
Rheinmetall Waffe Munition GMBH											
Germany											
Halifax Class modernization	23	23		23	5	6	6	6			

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2009—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2015 and subse- quently
					2010	2011	2012	2013	2014		
SAAB Microwave Canada Ltd, Halifax, NS											
Seagiraffe Radar.....	49	43	5	38	6	6	6	6	4	10	
Santé Montfort, National Capital Region, Ont											
Provision of health care facility for Canadian Forces.....	134	134	4	130	8	7	7	6	6	96	
SERCO Facilities Management Inc											
Goose Bay Alternate Service Delivery.....	556	556	210	346	37	38	39	39	40	153	
Sikorsky International Operations Inc											
Stratford, CT, USA											
Maritime helicopters in service support.....	3,250	3,250	434	2,816	111	139	62	57	102	2,345	
SNC Lavalin Defence Programs Inc											
In service support for Auxiliary Vessel and Minor Warship.....	290	266	176	90	90						
SNC Lavalin PAE											
Support of Canadian Forces operations in Afghanistan.....	103	103	66	37	37						
Standard AERO Ltd, Winnipeg, Man											
Hercules and Aurora Aircrafts Engines System Support.....	304	118	100	18	18						
Strachan and Henshaw Canada Inc											
Ottawa, Ont											
Weapon Handling and Discharge System, Submerged Signal Ejector.....	105	88	38	50	35	15					
Telesat Canada											
North Warning System.....	30	30	1	29	3	3	3	3	3	14	
Telus Communications Inc, Vancouver, BC											
Global Defence Network Services.....	403	214		214	51	57	64	42			
Thales Canada Inc											
Fire Control Radars.....	67	61	3	58	8	9	9	10	7	15	
Periscope and AXP masts.....	39	31	4	27	15	9	3				
Radars.....	61	53	3	50	8	9	9	10	7	7	
Victoria Shipbuilding Limited, BC											
Halifax Class modernization.....	320	40	28	12	12						
Weir Canada Inc, Lasalle, Que											
Maritime Systems and Engineering.....	186	178	156	22	22						
Privy Council—											
Chief Electoral Officer—											
IBM Canada Ltd, Ottawa, Ont											
Facilities management support services....	31	31	1	30	8	8	7	7			
Supply of fully integrated and functional systems and related services for federal electoral events.....	24	24	7	17	6	6	5				
Public Safety and Emergency Preparedness—											
Correctional Service—											
ENMAX Corporation											
Electrical energy services.....	15	15	4	11	2	2	1	1	1	4	
Royal Canadian Mounted Police—											
Bell Canada											
Wide area network services.....	73	73	61	12	12						
CGI Group Inc											
Systems maintenance and support of CFIS .	137	137	108	29	20	9					

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2009—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2015 and subse- quently
					2010	2011	2012	2013	2014		
Fujitsu Consulting											
Design, development and testing of the Real Time Identification Project											
Phase 2 application	30	21	5	16	8	7	1				
Honeywell Limited											
Perimeter Intrusion Detection System.....	32	32		32	32						
Public Works and Government Services—											
200 Kent Street Limited											
Centennial Towers, Ottawa, Ont.....	43	43	25	18	4	4	4	4	2		
3683249 Canada Inc											
181 Queen Street, Ottawa, Ont.....	51	51	14	37	2	3	3	3	3		23
Bell Canada											
Secure Channel services	250	218	141	77	55	12	10				
Brookfield Properties Management Corporation											
Jean-Edmonds Tower North, Ottawa, Ont....	62	62	27	35	6	6	6	6	6		5
Canada Post Corporation											
Canada Post Place, Ottawa, Ont.....	37	37	8	29	2	3	3	3	3		15
Canadian Real Estate Fund											
269 Laurier Avenue, Ottawa, Ont.....	56	56	10	46	3	4	4	4	4		27
CGI Information Systems and Management Consultants Inc											
Engineering services	162	136	40	96	16	21	16	16	16		11
City of Vancouver											
Library Square Block 56, Vancouver, BC	19	19	3	16	2	2	2	2	2		6
Computershare Trust Company of Canada											
305 Boulevard René-Levesque West, Montréal, Que.....	126	126	3	123	4	4	4	4	5		102
4225 Boulevard Dorchester West, Westmount, Que.....	104	104	1	103	3	3	4	4	4		85
Canada Place, Edmonton, Alta.....	311	311	5	306	5	10	10	11	11		259
Harry Hays Building, Edmonton, Alta.....	198	198	4	194	6	7	7	7	7		160
Joseph Sheppard Building, Toronto, Ont.....	280	280	12	268	9	9	10	10	10		220
Skyline Complex, Ottawa, Ont.....	252	252	2	250	8	8	9	9	9		207
Thomas D’Arcy McGee Building, Ottawa, Ont.....	285	285	1	284	9	10	10	10	10		235
EllisDon Corporation											
Canadian Security Intelligence Service national headquarters building addition, Ottawa, Ont.....	69	69		69	34	33	2				
First Data/Paymentech Canada Partner Inc., and Dearborn Marchant Services Inc											
Card acceptance services Toronto, Ont.....	131	131	13	118	14	15	17	19	20		33
Kudlick Construction Ltd, CAM-D (Simpson Lake) Remediation Project on behalf of Indian Affairs and Northern Development.....	18	18		18	3	5	5	5			
Morguard Corporation											
Trusco Building, Ottawa, Ont.....	124	124	16	108	6	6	6	6	7		77
Oracle Corporation Canada Inc											
Software maintenance on behalf of several other government departments, Mississauga, Ont.....	87	70	55	15	5	5	5				

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2009—*Continued*
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					2015 and subse- quently
					2010	2011	2012	2013	2014	
Otis Canada Inc										
Elevator maintenance services, Ottawa, Ont.	14	14	3	11		1	1	1	8	
SNC Lavalin ProFac Inc										
Building maintenance services	2,410	2,410	1,583	827	495	332				
The Canada Life Assurance Company										
Judicial Complex, Toronto, Ont.	85	85	14	71	4	4	4	3	3	53
<i>Subtotal.</i>	<i>28,941</i>	<i>23,931</i>	<i>8,373</i>	<i>15,558</i>	<i>3,327</i>	<i>1,962</i>	<i>1,356</i>	<i>989</i>	<i>903</i>	<i>7,021</i>
Consolidated Crown Corporations and Other Entities—										
Atomic Energy of Canada Limited										
Purchases	92	92		92	84	8				
Investment in building infrastructure at the Chalk River Facility.	48	48		48	48					
Canadian Air Transport Security Authority										
Aeroguard Company Ltd.	100	100		100	46	54				
Aeroguard Eastern Inc.	60	60		60	28	32				
Aeroguard Inc.	50	50		50	23	27				
Garda, Montreal, Que.	73	73		73	34	39				
Garda of Canada.	167	167		167	78	89				
Garda of the Pacific (1 of 2)	84	84		84	38	46				
Garda of the Pacific (2 of 2)	44	44		44	21	23				
Greater Toronto Airports Authority	15	15	3	12	3	3	3	3		
NAV Canada	38	38	22	16	8	8				
Sécurité Kolossal	21	21		21	10	11				
Shannahan's Investigation and Security Inc. .	84	84		84	38	46				
Vancouver International Airport Authority.	18	18	3	15	3	4	4	4		
Canadian Broadcasting Corporation										
Programming rights	96	96	12	84	24	24	24	12		
Sports rights	649	649	130	519	89	95	98	101	106	30
National Capital Commission										
Land management and maintenance.	96	96	39	57	14	14	11	4	3	11
National Gallery of Canada										
Securitas Security Services	26	18	3	15	3	3	3	3	3	
<i>Subtotal.</i>	<i>1,761</i>	<i>1,753</i>	<i>212</i>	<i>1,541</i>	<i>592</i>	<i>526</i>	<i>143</i>	<i>127</i>	<i>112</i>	<i>41</i>
Total purchases	30,702	25,684	8,585	17,099	3,919	2,488	1,499	1,116	1,015	7,062
Total fixed assets and purchases	42,334	35,576	14,039	21,537	5,391	3,836	2,042	1,554	1,314	7,400
Operating leases—										
Environment—										
Capilano Indian Reserve No. 5 of Vancouver, BC										
Lease of Land	385	385	124	261	8	8	8	8	8	221
IBM Canada Ltd										
Rental and maintenance of Supercomputer system	67	67	44	23	8	8	7			
Fisheries and Oceans—										
Provincial Airlines Ltd										
Aerial Monitoring Program.	81	72	59	13	13					

TABLE 11.3
TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2009—Continued
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2015 and subse- quently
					2010	2011	2012	2013	2014		
Foreign Affairs and International Trade—											
Main Production and Commercial											
Administration											
Office and parking space, Moscow,	195	195	7	188	3	7	7	7	7	157	
Mitsui Fudosan, New York	42	42	32	10	3	3	3	1			
Tower Plaza Associates, New York	33	33	18	15	1	1	1	2	2	8	
Public Safety and Emergency Preparedness—											
Royal Canadian Mounted Police—											
Vancouver 2010 Olympics											
Accommodations lease	33	33		33	33						
Public Works and Government Services—											
1001 Dominion Square Management Inc											
1255 Peel Street, Montréal, Que.	13	13	1	12	1	1	1	1	2	6	
1258898 Ontario Ltd, Multivesco Inc											
400 Cumberland Street, Ottawa, Ont.	56	56	26	30	3	5	5	5	5	7	
1310061 Ontario Limited in trust for											
East Michael Associates											
Carleton Refrigeration Building.	10	10		10	1	1	1	1	1	5	
160 Elgin Portfolio Inc. and											
160 Elgin Leasehold Inc											
Place Bell Canada											
160 Elgin Street, Ottawa, Ont.	56	56	10	46	5	5	6	6	6	18	
2164613 Ontario Inc											
Trebla Building, 473 Albert Street,											
Ottawa, Ont.	18	18		18	1	2	2	2	2	9	
360 Laurier Avenue West Limited											
Narono Building.	21	21	3	18	2	2	2	2	2	8	
434 Queen Street Holdings Inc											
Farm Credit Building.	16	16	2	14	1	1	2	2	2	6	
444 Seventh Inc											
Barclay Centre, Calgary, Alta.	56	56	39	17	4	4	4	4	1		
BGV III Office Ottawa Inc											
2215 Gladwin Crescent, Ottawa, Ont.	25	25	2	23	3	3	4	4	4	5	
Bona Building & Management											
Company Ltd											
Place Vanier, Towers A & B, Ottawa, Ont. . . .	94	75	57	18	8	8	2				
Place Vanier, Towers B & C, Ottawa, Ont. . . .	16	12	1	11	4	4	3				
Vanier Building, Ottawa, Ont.	44	44	8	36	4	4	4	5	5	14	
British Columbia Hydro and Power Authority											
333 Dunsmuir Street, Vancouver, BC.	15	15		15	3	3	3	3	3		
Canada Lands Company CLC Limited											
277 Front Street West, Toronto, Ont.	36	36	16	20	4	4	4	3	3	2	
Canada Property (Trustee) No. 1 Limited											
Holland Cross Building, Ottawa, Ont.	16	16	4	12	1	2	2	2	2	3	
Capital City Shopping Center Ltd											
Billings Bridge Plaza, Ottawa, Ont.	42	42	29	13	4	5	4				
Cominar Real Estate Investment Trust											
3400 Jean-Beraud Avenue, Laval, Que	41	41	27	14	4	4	4	2			
Dundee Canada Limited Partnership											
Airport Corporate Centre, Calgary, Alta	18	18	4	14	2	2	2	2	2	4	
Exchange Tower Ltd., HRI Exchange Inc											
and PFS Exchange Inc											
Exchange Tower, Toronto, Ont.	57	57	30	27	9	8	8	2			
Federal Construction Inc											
179 Third Avenue, Timmins, Ont.	11	11		11	1	1	1	1	1	6	
GE Canada Real Estate Equity											
110 O'Connor Street, Ottawa, Ont.	53	40		40	2	4	4	4	4	22	

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2009—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2015 and subse- quently
					2010	2011	2012	2013	2014		
GWL Realty Advisors Inc											
2001 University Street, Montréal, Que	17	17	1	16	1	1	2	2	2	8	
Robson Court Building, Vancouver, BC	35	35	14	21	4	4	4	4	4	1	
Minto (Kent St.) Inc											
180 Kent Street, Ottawa, Ont	22	22		22	2	2	2	2	2	12	
Morguard Investment Limited in Trust for Hoop Realty Inc. and Morguard REIT											
Heritage Place, Ottawa, Ont	43	43	6	37	4	4	5	5	5	14	
Standard Life Centre, Ottawa, Ont											
Contract 1 of 2	66	66	24	42	8	8	6	3	3	14	
Contract 2 of 2	49	49	27	22	5	5	5	5	2		
Oballa Enterprises Ltd											
South Broad Plaza, Regina, Sask	12	12	1	11	1	1	1	1	2	5	
Omers Realty Corporation											
Constitution Square towers I and II, Ottawa, Ont.	42	42	30	12	5	5	2				
Ottawa—2200 Walkley Road Inc, 2200 Walkley road, Ottawa Ont	23	14		14			1	1	1	11	
Oxford Properties Group Inc and 735832 Alberta Limited											
800 Burrard Street, Vancouver, BC	65	65	38	27	7	6	6	6	2		
Pacific Centre Leaseholds Limited											
701 Georgia Street West, Vancouver, BC.	32	32	1	31	2	3	3	3	3	17	
PDV 1 (MCEG), BPO (Ontario Core) Ltd and Crehoy Inc											
Place de Ville towers A and B, Ottawa, Ont	59	59	1	58	12	12	13	13	8		
PDV 2 (MCEG), BPO (Ontario Core) Ltd and Crehoy Inc											
Place de Ville tower C and Podium, Ottawa, Ont.	99	99	2	97	21	21	21	21	13		
Pensionfund Realty Limited											
250 Albert Street, Ottawa, Ont	51	51	3	48	5	5	5	5	5	23	
Camelot Court, Ottawa, Ont	20	20		20	3	3	3	3	3	5	
Place Bonaventure Property Management Inc											
800 De La Gauchetière Street West, Montreal, Que.	18	18	1	17	1	2	2	2	2	8	
Robert Vocisano in trust for											
Bona Building & Management Co. 295 Coventry Road, Ottawa, Ont	48	30	20	10	3	4	3				
Sun Life Assurance Company of Canada and 1331430 Ontario Inc.											
Clarica Complex, 50 O'Connor Street, Ottawa, Ont.	32	32	9	23	3	3	3	3	4	7	
Sun Life Assurance Company of Canada and 156 O'Connor Limited											
Clarica Complex, 50 O'Connor Street, Ottawa, Ont.	13	13	2	11	1	1	2	2	2	3	
Telesat Canada and Pensionfund Realty Limited											
Telesat Building, Ottawa, Ont.	19	19		19	1	2	2	2	2	10	
The Chambers Equities Limited											
The Chambers Building, Ottawa, Ont	13	13	1	12	1	1	1	1	1	7	
The Great-West Life Assurance Company											
255 Albert Street, Ottawa, Ont	26	26	12	14	2	3	3	3	3		
The Standard Life Assurance Company of Canada											
Qualicum Towers A and C, Ottawa, Ont	39	39	7	32	4	4	4	5	5	10	

TABLE 11.3**TRANSFER PAYMENT AGREEMENTS, FIXED ASSETS, PURCHASES AND OPERATING LEASES****AS AT MARCH 31, 2009—Concluded**

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31 2015 and subse- quently					
					2010	2011	2012	2013	2014	
Unimet Investments Ltd 605 Robson Street, Vancouver, BC.....	12	12	1	11	1	1	1	1	2	5
Urbandale Corporation The Urbandale Building, Ottawa, Ont.....	23	23	2	21	2	2	2	2	3	10
WPBI Property Management Inc. Place Bonaventure, Montreal, Que.....	52	31	17	14	3	3	3	4	1	
Z.V. Holdings Corporation 2 Constellation Crescent, Ottawa, Ont.....	27	27	7	20	2	2	3	3	3	7
Subtotal.....	2,507	2,414	770	1,644	240	208	202	171	145	678
Consolidated Crown Corporations and Other Entities—										
Atomic Energy of Canada Limited Rental of office space.....	69	69		69	11	10	10	8	6	24
Canada Council for the Arts Operating leases.....	42	27	4	23	4	5	5	4	3	2
Canadian Air Transport Security Authority Sun Life Assurance Company of Canada.....	39	39		39	4	4	4	4	5	18
Canadian Broadcasting Corporation Bell Canada.....	62	62	42	20	9	9	2			
Morguard Investments.....	149	149	30	119	7	7	7	7	8	83
SNC-Lavalin Profac Inc.....	484	484	54	430	32	33	35	37	38	255
Telesat Canada Transponders.....	197	197	105	92	13	13	13	13	13	27
Telus Communications Inc.....	24	24	13	11	4	3	3	1		
International Development Research Centre Omers Realty Corporation Office space and maintenance.....	105	105	8	97	5	6	6	7	7	66
Marine Atlantic Inc. Baltic SF IX Ltd Five-year charter agreement for a passenger and freight ferry.....	100	100	9	91	20	20	20	20	11	
National Capital Commission Chambers Building, Ottawa, Ont.....	196	196	83	113	9	9	9	10	10	66
Telefilm Canada Rental of offices and other commitments.....	9	9		9	1	2	2	2	1	1
VIA Rail Canada Inc. Canadian National Railway Company.....	103	103	53	50	5	5	5	5	5	25
IBM Canada Ltd. VIAnet Service Agreement.....	30	30	12	18	3	4	4	3	3	1
SITQ, Montreal.....	21	21	6	15	2	3	4	3	3	
Union Station, Toronto.....	189	189	19	170	2	3	3	3	3	156
Subtotal.....	1,819	1,804	438	1,366	131	136	132	127	116	724
Total operating leases.....	4,326	4,218	1,208	3,010	371	344	334	298	261	1,402
Grand total.....	156,620	149,716	68,636	81,080	16,681	12,332	9,224	8,104	6,893	27,846

(1) The amount shown under "Total estimated cost" is a cumulative total of amounts charged to budgetary appropriations since 1992, when particulars of this obligation were first reported in the *Public Accounts of Canada*, plus the outstanding obligation reported at fiscal year end.

(2) This figure reflects the total estimated remaining contractual obligations which extend for periods up to 35 years.

International Contractual Obligations

Table 11.4 summarizes the international contractual obligations according to whether they would result in the disbursement of funds for non-budgetary share capital and loans, or for budgetary transfer payments, loans and advances and contractual obligations.

International contractual obligations reported in this table include transfer payments, loans and advances to international organizations as well as loans for the development of export trade

(administered by Export Development Canada), which Canada has agreed to disburse in the future. Future paid-in share capital represents commitments made by Canada for future purchases of non-budgetary share capital in international organizations. The amounts reported in Table 11.4 as undisbursed loans and advances and as future paid-in share capital exclude notes that have been issued and that are still unpaid as at March 31, 2009.

Table 11.4 presents information that is summarized in Note 14 to the financial statements in Section 2 of this volume.

TABLE 11.4
INTERNATIONAL CONTRACTUAL OBLIGATIONS
(in millions of dollars)⁽¹⁾

	Transfer payments	Undisbursed loans and advances	Future paid-in share capital	Total
NON BUDGETARY SHARE CAPITAL AND LOANS—				
Development of export trade (administered by Export Development Canada)		756		756
		756		756
BUDGETARY TRANSFER PAYMENTS, LOANS AND ADVANCES—				
African Development Fund	416	201		617
Development of export trade (administered by Export Development Canada)		1		1
Global Environment Facility (GEF) Fund		70		70
Inter-American Development Bank		16		16
International Development Association	1,424	769		2,193
	1,840	1,057		2,897
Total	1,840	1,813		3,653

(1) Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2009 (1\$US = \$1.2613 Cdn; 1SDR = \$1.88573 Cdn).

Note: Canada has agreed to lend the Poverty Reduction and Growth Facility special drawing rights (SDR) 700 million of which SDR 700 million has been lent, and to subsidize the interest rate on the loan through a grant of approximately SDR 190 million, of which SDR 190 million has been paid-in.

Contingent Liabilities

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur. Contingent liabilities are recorded in the accounts when it becomes likely that a payment will be made and the amount of that payment can be reasonably estimated. The contingent liabilities of the Government are grouped into: Guarantees, International Organizations, Contaminated Sites, Claims and Pending and Threatened Litigation, and Insurance Programs. Additional information regarding each category is provided below.

For details of contingent liabilities of consolidated Crown corporations, refer to Table 4.3 "Contingent Liabilities of Consolidated Crown Corporations and Other Entities" in Section 4 of this volume. Particulars of contingent liabilities of enterprise Crown corporations and other government business enterprises are not consolidated with those of the Government but details of these contingencies may be found in Table 9.8 "Contingent Liabilities of Enterprise Crown Corporations and other Government Business Enterprises" in Section 9 of this volume.

Guarantees

Guarantees of the Government include:

- guarantees of the borrowings of agent enterprise Crown corporations and other government business enterprises;
- guarantees of certain loans made by agent enterprise Crown corporations;
- guarantees, either collective or specific, of the loans of certain individuals and companies obtained from the private sector;
- insurance programs of the Government; and
- other explicit guarantees.

Losses on loan guarantees are recorded in the accounts when it is likely that a payment will be made to honour a guarantee and where the amount of the anticipated loss can be reasonably estimated. The amount of the allowance is determined by taking into consideration the nature of the loan guarantee, loss experience and the use of other measurement techniques. Borrowings of agent enterprise Crown corporations and other government business enterprises are recorded as liabilities for the portion not expected to be repaid directly by these corporations.

Table 11.5 lists the outstanding guarantees and is summarized in Note 15 to the financial statements in Section 2 of this volume.

TABLE 11.5
GUARANTEES BY THE GOVERNMENT
AS AT MARCH 31, 2009

	Authorized limit (where applicable) ⁽¹⁾	Contingent liability
	\$	\$
GUARANTEES BY THE GOVERNMENT—		
Borrowings by enterprise Crown corporations which are agents of Her Majesty		200,416,928,000 ⁽²⁾
Borrowings by other than enterprise Crown corporations—		
From agents—		
Loans to Indians by the Canada Mortgage and Housing Corporation		
for on-reserve housing	2,200,000,000	1,097,390,399 ⁽³⁾
From other than agents—		
Guarantee programs of the Government—		
Aboriginal economic program		515,865
<i>Canada Student Loans Act</i>	10,781,963,150	69,745,446
Enterprise development program	1,200,000,000	212,300
<i>Farm Improvement Loans Act and Farm Improvement and Marketing</i>		
<i>Cooperatives Loans Act</i>	3,000,000,000	114,800,167
Indian economic development program	60,000,000 ⁽⁴⁾	768,398
Loans to Indians by approved lenders for on-reserve housing		683,480,876 ⁽³⁾
Regional Aircraft Credit Facility	1,500,000,000	206,321,937
<i>Small Business Loans Act</i>	3,222,754,455	689,787,820
Other explicit loan guarantees—		
National biomass ethanol program	140,000,000	24,960,000
Insurance programs of the Government—		
Accounts administered for the Government by the Export Development		
Canada—Insurance and related guarantees	20,000,000,000 ⁽⁵⁾	447,712,357
Insurance against accidents at nuclear installations under		
the <i>Nuclear Liability Act</i> ⁽⁶⁾	1,050,000,000	582,545,402
Other explicit guarantees—		
Restructuring of Canadian Third-Party Asset Backed Commercial Paper		
(Senior Funding Facility)		1,300,000,000
Guarantees under the <i>Agriculture Marketing Programs Act</i> —		
Advance Payments Program ⁽⁷⁾	5,000,000,000	1,523,937,710
Price Pooling Program		14,387,808
Guarantees to holders of mortgages insured by—	250,000,000,000 ⁽⁸⁾	
Genworth Financial Mortgage Insurance Company of Canada		1,546,255,349
ATG United Guaranty Mortgage Insurance Company of Canada		89,001,096
PMI Mortgage Insurance Company of Canada		1,174,853
Guarantees under Section 19 of the <i>Canadian Wheat Board Act</i>		1,987,394,000 ⁽⁹⁾
Total gross guarantees	298,154,717,605	210,797,319,783
Less: allowance for losses		513,570,570
Total net exposure under guarantees		210,283,749,213

(1) The authorized limits indicated in the above statement represent the aggregate total of various types of authorities of Government bodies as stipulated in legislation, legal agreements or other documents that may be in force at any one time.

(2) Details can be found in Table 9.6 in Section 9 of this volume.

(3) The Department of Indian Affairs and Northern Development has an authorized limit of \$2,200 million by Parliament (as shown above), to issue guarantees on loans made by the Canada Mortgage and Housing Corporation (CMHC) and other approved lenders, for housing purposes, and to issue guarantees on loans made by the Farm Credit Canada (FCC) for farming purposes. The contingent liability amounts related to guaranteed loans for On-Reserve Housing include \$1,097 million by CMHC and \$683 million by other approved lenders.

(4) The maximum aggregate amount that may be paid out of the Consolidated Revenue Fund and/or outstanding as a contingent liability in the current and subsequent years in respect of all guarantees authorized under Vote L53b shall be \$60 million. As at March 31, 2009, \$27 million had been disbursed in cumulative defaults and there were outstanding contingent liabilities totaling \$1 million leaving a free balance of \$32 million available to issue further guarantees.

(5) The *Export Development Act* specifies that Export Development Canada (EDC) may enter into contracts of insurance, re-insurance, related guarantees, financing and other agreements up to the authorized limit of \$20 billion. In total, EDC has \$4.8 billion outstanding against this limit, consisting of \$0.4 billion in contingent liabilities and \$4.4 billion in financing.

(6) There have been no claims under the *Nuclear Liability Act* since its inception in 1970.

(7) In 2007, the Spring Credit Advance Program (SCAP) and the Advance Payments Program (APP), which include payments under the *Advance Payment for Crops Act* and *Prairie Grain Advance Payments Act*, merged to form an enhanced APP.

(8) The aggregate limit for all private sector mortgage insurers that have a guarantee with the government is \$250 billion.

(9) The Government guarantees the payment of present and future liabilities, indebtedness, or other obligations of the Canadian Wheat Board.

International Organizations

Within contingent liabilities, callable share capital represents the portion of Canada's capital subscriptions that has not yet been paid-in. Callable capital is subject to call by offshore banks in the event that they were unable to meet their obligations.

Table 11.6 details the contingent liabilities for international organizations and is summarized in Note 15 to the financial statements in Section 2 of this volume.

TABLE 11.6
INTERNATIONAL ORGANIZATIONS
CONTINGENT LIABILITIES
(in millions of dollars)⁽¹⁾

	Callable share capital
NON-BUDGETARY SHARE CAPITAL AND LOANS—	
African Development Bank	1,209
Asian Development Bank	2,531
Caribbean Development Bank	62
International Bank for Reconstruction and Development (World Bank)	6,393
Multilateral Investment Guarantee Agency	58
European Bank for Reconstruction and Development	772
Inter-American Development Bank	4,876
Total	15,901

(1) Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2009 (1\$US = \$1.2613 Cdn; 1SDR = \$1.88573 Cdn).

Contaminated Sites

Based on management's best estimates, a liability for the estimated costs related to the management and remediation of contaminated sites and unexploded explosive ordnance affected sites is accrued when the contamination occurs, or when the Government becomes aware of the contamination, and is obligated or likely obligated to incur such costs. As at March 31, 2009, the Government has recorded a liability of \$3,230 million for approximately 2,010 sites (\$3,661 million in 2008 for approximately 2,390 sites).

The Government has estimated possible additional clean-up costs of \$1,890 million (\$2,203 million in 2008) that are not accrued as these are undeterminable at this time. The change in contingent liabilities related to contaminated sites and unexploded explosive ordnance affected sites is due to the additional information gathered during the year which enabled the potential liability for certain sites to be more accurately estimated. The Government's ongoing efforts to assess contaminated sites and unexploded explosive ordnance affected sites may result in additional liabilities related to newly identified sites, or changes in the assessments or intended use of existing sites. These adjustments will be accrued in the year in which they become known.

Claims and Pending and Threatened Litigation

There are thousands of claims and pending and threatened litigation cases outstanding against the Government. The total amount claimed in these actions, including a number where an amount is not specified, and their outcomes are not determinable.

The Government records an allowance for those cases identified as likely to be lost and which can be reasonably estimated. All other cases, excluding those assessed as unlikely to be lost, are considered contingent liabilities. As at March 31, 2009, contingent liabilities for claims and pending and threatened litigation have been estimated to approximate \$5,700 million (\$5,400 million in 2008). This estimate of possible loss covers only a portion of all claims against the Government. The total contingency relating to pending claims is not determinable. Certain large and significant claims not included in the estimate of contingent liabilities, are described below:

Comprehensive land claims: Comprehensive land claims are negotiated in areas where aboriginal title has not been dealt with by treaty or by other legal methods. In such cases, the claim is based on an aboriginal group's traditional use and occupancy of that land. There are currently 76 comprehensive land claims (75 in 2008) under negotiation, accepted for negotiation or under review. A liability of \$3,500 million (\$3,400 million in 2008), is estimated for claims that have progressed to a point where quantification is possible. The remaining claims are still in the early stages of negotiations and cannot yet be quantified.

Assessed taxes under objection or appeal: As at March 31, 2009, an amount of \$13,778 million (\$10,353 million in 2008) of taxes assessed was under objection at Canada Revenue Agency and an amount of \$2,429 million (\$2,134 million in 2008) was under appeal at either the Tax Court of Canada, the Federal Court of Canada or the Supreme Court of Canada.

Other: In September 1999, the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act* were amended to enable the federal government to deal with excess amounts in the superannuation accounts and pension funds governed by these Acts. The legal validity of these provisions has since been challenged in the courts. The outcome of these lawsuits and the estimated financial impact, which could be significant, is not determinable at this time.

Insurance Programs

An insurance program is a program where the insured, an outside party, pays an insurance fee which is credited to an insurance fund or provision. The amount of the fee is based on the estimated amount of insurance fund or provision needed to meet future claims. The Canada Deposit Insurance Corporation, Canada Mortgage and Housing Corporation, and Export Development Canada currently operate insurance programs as agents of Her Majesty. Insurance programs operated by private corporations such as employee group insurance, dental plans, etc., are not included in this definition.

The insurance programs are intended to operate on a self-sustaining basis. However, in the event the corporations have insufficient funds, the Government will have to provide financing. The Government expects that all three corporations will cover the cost of both current claims and possible future claims.

Information presented in Table 11.7 has not been audited since the information presented therein is derived from interim financial statements. Additional financial information relating to these corporations may be found in the "*President of the Treasury Board's Annual Report to Parliament - Crown Corporations and Other Corporate Interests of Canada*". Information contained in Table 11.7 is also summarized in Note 15 to the financial statements in Section 2 of this volume.

TABLE 11.7

SUMMARY OF INSURANCE PROGRAMS OF AGENT ENTERPRISE CROWN CORPORATIONS
FOR THE YEAR ENDED MARCH 31, 2009

(in millions of dollars)

	Canada Deposit Insurance Corporation ⁽¹⁾		Canada Mortgage and Housing Corporation ⁽²⁾				Export Development Canada ⁽³⁾	
	2008-2009	2007-2008	2008-2009	2007-2008	2008-2009	2007-2008	2008-2009	2007-2008
Insurance in force as at reporting date	512,221	477,350	439,008	361,154 ⁽⁴⁾	270,379	176,178	23,626	18,287
Opening balance of Fund/Allowance	996	948	6,487	5,415	324	260	(3)	(3)
Revenues for the period—								
Premiums and fees	92	68	1,445	1,383	120	72	178	147
Investment income	54	65	526	729	2,380	27		
Other revenues		1	6	(7)	5	4		
Total revenues	146	134	1,977	2,105	2,505	103	178	147
Expenses for the period—								
Loss on/provision for claims	149	49	475	312			329	44
Interest on borrowing			2	86	997			
Administrative expense	25	23	194	153	7	4		
Other expenses (includes taxes)	9	14	352	482	385	35		(4)
Total expenses	183	86	1,023	1,033	1,389	39	329	44
Net income or (loss) for the period	(37)	48	954	1,072	1,116	64	(151)	103
Adjustments			3					
Closing balance of Fund/Allowance	959	996	7,444	6,487	1,440	324	(3)	(3)
Net claims during the period ⁽⁵⁾			306	205	*	*	86	49 ⁽⁴⁾
Five year average of net claims paid			227	201	*	*	41	33

*Not applicable.

⁽¹⁾ The Canada Deposit Insurance Corporation (CDIC) provides insurance on deposits placed with member banks and trust and loan companies for up to \$100,000 per depositor, per institution. The Corporation is funded by premiums assessed against its member institutions.⁽²⁾ Canada Mortgage and Housing Corporation (CMHC) administers two funds: the Mortgage Insurance Fund (MIF) and the Mortgage-Backed Securities Guarantee Fund (MBSGF). The MIF provides insurance for a fee, to lending institutions to cover mortgage lending on Canadian housing. Besides establishing a framework of confidence for mortgage lending by lending institutions, the Fund facilitates an adequate supply of mortgage funds by reducing the risk to lenders and by encouraging the secondary market trading of mortgages, to make housing more accessible for Canadians. An actuarial study of the MIF is produced as of September 30 of each year. The Corporation determines provisions for claims and unearned premiums at December 31 using valuation factors taking into account new business, claims and interest for the last quarter. The MBSGF supports two CMHC guarantee products: *National Housing Act* (NHA) Mortgage-Backed Securities and Canada Mortgage Bonds. The Mortgage-Backed Securities (MBS) program was implemented in 1987. For a guarantee fee paid by approved financial institutions, CMHC and ultimately the Government guarantee timely payment of monthly principal and interest to MBS investors who participate in a pool of insured residential mortgages which have been repackaged by the financial institution into investments which can be sold to investors in denominations as low as \$1,000. The Canada Mortgage Bond (CMB) program was implemented in 2001. Under this program, bonds are issued by a special purpose trust known as Canada Housing Trust and sold to investors in denominations as low as \$1,000. The proceeds of the bonds are used to purchase mortgages packaged into newly issued NHA MBS, Canada Mortgage Bonds of \$160,664 million (\$127,566 million in 2008) including accrued interest, issued by the Trust carry the full faith and credit of the Government of Canada. The timely payment of semi-annual interest and principal at maturity is guaranteed by the Government of Canada through CMHC.⁽³⁾ Export Development Canada (EDC) provides export and foreign investment insurance to Canadian businesses to facilitate and develop export trade. The insurance program has been adequate to provide for the full cost of claims experienced to date and for the cost of future claims established based on previous claims experience. The Corporation does not maintain a separate fund for its insurance program and therefore the balance of the fund is not available. EDC maintains an allowance for claims on insurance which is based on an actuarial review of net loss experience and potential net losses. The balance of the allowance is \$702 million (\$396 million in 2008).⁽⁴⁾ Comparative figure has been restated to conform to the current year's presentation.⁽⁵⁾ Refers to the difference between claims and amounts received from sales of related assets and other recoveries.

SECTION 12

2008-2009

PUBLIC ACCOUNTS OF CANADA

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Receiver General for Canada

Public Accounts of Canada

2009

Volume II

**Details of
Expenses and
Revenues**

Canada 



Government
of Canada

Gouvernement
du Canada

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Receiver General for Canada

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VOLUME II

2008-2009

PUBLIC ACCOUNTS OF CANADA

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INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared annually by the Receiver General, as required by section 64 of the *Financial Administration Act*. It covers the fiscal year of the Government, which ends on March 31.

The information contained in the report originates from two sources of data:

- the summarized financial transactions presented in the accounts of Canada, maintained by the Receiver General; and
- the detailed records, maintained by departments and agencies.

Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in three volumes.

Volume I presents the audited financial statements of the Government, as well as additional financial information and analyses;

Volume II presents the financial operations of the Government, segregated by ministry; and

Volume III presents supplementary information and analyses.

The content of Volume II is summarized as follows:

Summary Tables and Appendices (Section 1)

Section 1 includes summary tables which provide the summaries of the financial transactions contained in the ministerial sections.

Section 1 also includes, as appendices, the wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all authorities available from previous years, of all non-lapsing authorities granted/repealed in the current year, and of all authorities for the spending of proceeds from the disposal of surplus Crown assets.

Ministerial Sections (Sections 2 to 27)

There is one section for each ministry. The department and agencies, for which a Minister is responsible to Parliament, are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of the strategic outcomes and program activity descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*
Displays by department and agencies the source and disposition of each budgetary and non-budgetary authority granted by

Parliament in Appropriation Acts and other statutes.

- *Program Activity*
Displays by department and agencies the total authorities available for use and the authorities used in the current year for each program activity under each type of expenditure (operating, capital, transfer payments and non-budgetary).
- *Transfer Payments*
Displays by department and agencies the source and disposition of authorities for each transfer payment.
- *Details of Respendable Amounts*
Displays by department and agencies the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.

- *Revenues*
Displays by department and agencies the nature of revenues under each main revenue classification.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceding statement and then to the Summary Tables in Section 1 (e.g. data in the *Transfer Payments* statement can be traced to the *Program Activity* statement which in turn can be traced to the *Ministry Summary* statement; data in the *Ministry Summary* statement can be traced to the *Summary Tables* (5, 6 and 7) in Section 1.

Volume II is designed to reflect as closely as possible the form and content of Part II of the Main Estimates, Certain Summary Tables and Appendices and the *Ministry Summary* in the Ministerial Sections display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

- **Source of Authorities**

- *Available from previous years*

Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items represent revolving funds, proceeds from the disposal of surplus Crown assets or loans authorities. These amounts are available for spending without further approval from Parliament.

- *Main and Supplementary Estimates*

Include the spending authorities requested in the Estimates as well as forecasts included in the Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.

- *Adjustments, warrants and transfers*

Include:

- transfers from or to other ministries such as Treasury Board Votes 5, 10, 15, 25 and 30 or changes in ministry responsibility;

- transfers within the ministry from one vote to another (under Parliamentary authority), or between transfer payments;

- changes to statutory amounts due to adjustments of spending forecasts included in the Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;

- amounts of previous years' overexpenditures paid or settled in the current year and proceeds from the disposal of surplus Crown assets;

- Governor General Special Warrants to cover payments that are required when Parliament is dissolved for a general election.

- *Total available for use*

Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).

- **Disposition of Authorities**

- *Used in the current year*

Amounts spent in the current year (net of actual revenues and receipts available for spending).

- *Lapsed (variance under)*

Unused spending authorities which cannot be carried forward to a subsequent year.

- *Overexpended (variance over)*

Excess of spending over authorities granted.

- *Available for use in subsequent years*

Unused spending authorities which have not lapsed and which are carried forward to a subsequent year.

- *Used in the previous year*

Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities or transfer payments that no longer exist in the current year, the related total net expenditures of the previous year are reported as a single amount in line with the notation "Appropriations (items) not required for the current year".

SECTION 1

2008-2009

PUBLIC ACCOUNTS OF CANADA

Summary Tables and Appendices

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TABLE 1

Statement of Revenues and Expenses

Table 1 presents revenues and expenses for fiscal year 2008-2009. In addition, detailed information is provided in Section 3 of Volume I of the *Public Accounts of Canada*.
(in thousands of dollars)

REVENUES	2008-2009	EXPENSES	2008-2009
TAX REVENUES—		Transfer payments—	
Income tax revenues —		Old age security benefits, guaranteed income supplement and spouse's allowance	33,377,260
Personal	116,024,280	Other levels of government—	
Corporate	29,475,891	Canada health transfer	22,759,015
Non-resident	6,297,910	Canada social transfer	10,567,777
	<i>151,798,081</i>	Fiscal arrangements	15,138,484
Other taxes and duties—		Alternative payments for standing programs	(2,973,912)
Goods and services tax	25,739,875	Other major transfers	1,023,896
Energy taxes—			<i>46,515,260</i>
Excise tax—Gasoline	4,095,625	Employment insurance benefits	16,307,823
Excise tax—Aviation gasoline and diesel fuel	1,065,007	Children's benefits	11,900,318
	<i>5,160,632</i>	Other transfer payments	30,192,154
Customs import duties	4,036,148	Total transfer payments	138,292,815
Other excise taxes and duties—		Other program expenses—	
Excise duties	4,056,250	Crown corporation expenses	8,065,845
Air travellers security charges	386,461	Agriculture and Agri-Food	1,626,451
Miscellaneous excise taxes and duties	426,693	Canada Revenue Agency	7,050,412
	<i>4,869,404</i>	Environment	1,589,122
	<i>39,806,039</i>	Fisheries and Oceans	1,529,839
TOTAL TAX REVENUES	191,604,140	Foreign Affairs and International Trade	2,205,367
EMPLOYMENT INSURANCE PREMIUMS	16,886,575	Health	2,556,303
OTHER REVENUES—		Human Resources and Skills Development	3,710,290
Crown corporation revenues—		Indian Affairs and Northern Development	1,206,367
Consolidated Crown corporations	1,842,821	Industry	2,238,396
Enterprise Crown corporations and other government business enterprises—		Justice	1,042,338
Share of annual profit	4,772,502	National Defence	18,769,970
Interest and other	1,144,963	Natural Resources	996,942
	<i>7,760,286</i>	Public Safety and Emergency Preparedness	8,907,946
Other program revenues—		Public Works and Government Services	2,269,688
Return on investments	1,913,289	Treasury Board	2,192,231
Sales of goods and services	8,729,020	Other ministries	3,606,648
Miscellaneous revenues	4,462,342	Total other program expenses	69,564,155
	<i>15,104,651</i>	Total program expenses	207,856,970
Foreign exchange net revenues—		Public debt charges	30,988,707
Exchange Fund Account	1,732,297	TOTAL EXPENSES	238,846,677
International Monetary Fund	4,775		
Other	(1,035)		
	<i>1,736,037</i>		
TOTAL OTHER REVENUES	24,600,974	ANNUAL DEFICIT	(5,754,988)
TOTAL REVENUES	233,091,689		

TABLE 2

Ministerial Expenditures by Type

Table 2 presents the net expenditures by type for each ministry. The "Total ministerial net expenditures" column presents the total expenditures reported for each ministry in the ministerial sections of this volume.

Table 2a reconciles total ministerial net expenditures with external expenses reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Transfer payments ⁽¹⁾					Total transfer payments	Other program expenditures	Public debt charges	Total ministerial net expenditures
		Old age security benefits ⁽²⁾	Canada health and social transfer	Fiscal arrangements	Alternative payments for standing programs	Other ⁽³⁾				
2	Agriculture and Agri-Food Department	...	...	...	...	1,782,705	1,782,705	802,993	...	2,585,698
	Canadian Dairy Commission	...	...	...	...	4,133	...	4,133	...	4,133
	Canadian Food Inspection Agency	...	...	...	...	22,816	22,816	622,643	...	645,459
	Canadian Grain Commission	...	...	...	...	...	...	35,890	...	35,890
	Total Ministry	...	...	...	...	1,805,521	1,805,521	1,465,659	...	3,271,180
3	Atlantic Canada Opportunities Agency Department	...	...	...	...	246,847	246,847	94,541	...	341,388
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	8,650	...	8,650
	Total Ministry	...	...	...	...	246,847	246,847	103,191	...	350,038
4	Canada Revenue Agency	...	...	...	...	394,881	394,881	3,803,776	...	4,198,657
5	Canadian Heritage Department	...	...	...	...	1,101,980	1,101,980	291,911	...	1,393,891
	Canada Council for the Arts	...	...	...	...	...	...	182,088	...	182,088
	Canadian Broadcasting Corporation	...	...	...	...	...	...	1,170,814	...	1,170,814
	Canadian Museum for Human Rights	...	...	...	...	...	...	5,000	...	5,000
	Canadian Museum of Civilization	...	...	...	...	...	...	69,546	...	69,546
	Canadian Museum of Nature	...	...	...	...	...	...	62,339	...	62,339
	Canadian Radio-television and Telecommunications Commission	...	...	...	...	...	...	18,092	...	18,092
	Library and Archives of Canada	...	...	...	...	2,771	2,771	123,821	...	126,592
	National Arts Centre Corporation	...	...	...	...	...	...	52,523	...	52,523
	National Battlefields Commission	...	...	...	...	262	262	10,941	...	10,941
	National Film Board	...	...	...	...	...	...	67,875	...	67,875
	National Gallery of Canada	...	...	...	...	...	...	56,033	...	56,033
	National Museum of Science and Technology	...	...	...	...	...	...	35,471	...	35,471
	Public Service Commission	...	...	...	...	...	...	106,285	...	106,285
	Public Service Labour Relations Board	...	...	...	...	...	...	12,933	...	12,933

6	Public Service Staffing Tribunal	...	...	...	...	...	...	4,810	...	4,810
	Registry of the Public Servants	...	...	...	...	...	...	836	...	836
	Disclosure Protection Tribunal	...	...	...	...	...	...	...	...	...
	Status of Women—Office of the Co-ordinator	...	...	...	...	22,024	22,024	10,444	...	32,468
	Telefilm Canada	...	...	...	...	...	...	108,925	...	108,925
	Total Ministry	...	...	...	...	1,127,037	1,127,037	2,390,425	...	3,517,462
7	Citizenship and Immigration	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	783,338	783,338	533,567	...	1,316,905
	Immigration and Refugee Board of Canada	...	...	...	...	...	...	114,728	...	114,728
	Total Ministry	...	...	...	...	783,338	783,338	648,295	...	1,431,633
8	Economic Development Agency of Canada for the Regions of Quebec	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	242,518	242,518	50,903	...	293,421
	Canadian Environmental Assessment Agency	...	...	...	...	229,664	229,664	890,702	...	1,120,366
	National Round Table on the Environment and the Economy	...	...	...	...	1,654	1,654	26,594	...	28,248
	Parks Canada Agency	...	...	...	...	21,353	21,353	5,052	...	5,052
	Total Ministry	...	...	...	...	252,671	252,671	1,584,785	...	1,837,456
9	Finance	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	2,355,314	48,214,678	373,043	29,939,794	78,527,515
	Auditor General	...	...	...	...	...	...	84,437	...	84,437
	Canadian International Trade Tribunal	...	...	...	...	...	...	9,819	...	9,819
	Financial Consumer Agency of Canada	...	...	...	...	...	...	9,465	...	9,465
10	Financial Institutions	...	...	...	...	...	...	...	...	...
	Financial Transactions and Reports Analysis Centre of Canada	...	...	...	...	1,200	1,200	49,393	...	50,593
	Office of the Superintendent of Financial Institutions	...	...	...	...	...	...	(9,365)	...	(9,365)
	ppp Canada Inc.	...	...	...	...	...	...	3,430	...	3,430
	Total Ministry	...	...	...	...	2,356,514	48,215,878	520,222	29,939,794	78,675,894
11	Fisheries and Oceans	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	94,614	94,614	1,652,931	...	1,747,545
	Canadian Commercial Corporation	...	...	...	...	826,427	826,427	1,681,667	...	2,508,094
	Canadian International Development Agency	...	...	...	...	3,169,399	3,169,399	15,192	...	15,192
	International Development Research Centre	...	...	...	...	...	...	414,062	...	3,583,461
12	International Joint Commission	...	...	...	...	...	...	171,192	...	171,192
	NAFTA Secretariat	...	...	...	...	...	...	8,132	...	8,132
	NAFTA Secretariat — Canadian Section	...	...	...	...	...	...	1,578	...	1,578
	Total Ministry	...	...	...	...	3,995,826	3,995,826	2,291,823	...	6,287,649

TABLE 2

Ministerial Expenditures by Type—Continued

(in thousands of dollars)

Section	Department or agency	Transfer payments ⁽¹⁾					Public debt charges	Total ministerial net expenditures
		Old age security benefits ⁽²⁾	Canada health and social transfer	Fiscal arrangements	Alternative payments for standing programs	Other ⁽³⁾		
12	Governor General	...	...	...	...	438	...	20,218
13	Health Department	...	...	...	...	...	...	...
	Assisted Human Reproduction Agency of Canada	...	...	...	...	1,622,570	...	3,668,091
	Canadian Institutes of Health Research	...	...	...	...	...	...	5,290
	Hazardous Materials Information Review Commission	...	...	...	...	916,876	...	969,415
	Patented Medicine Prices Review Board	...	...	...	...	...	...	4,921
	Public Health Agency of Canada	...	...	...	...	184,238	...	8,050
		...	...	...	...	184,238	...	398,635
	Total Ministry	...	...	...	...	2,723,684	...	5,238,640
14	Human Resources and Skills Development Department	33,377,260	...	...	...	...	...	39,564,486
	Canada Industrial Relations Board	...	...	...	...	5,093,709	...	13,723
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	2,206,892
	Canadian Artists and Producers Professional Relations Tribunal	...	...	...	...	...	...	1,015
	Canadian Centre for Occupational Health and Safety	...	...	...	...	...	...	4,925
	Total Ministry	33,377,260	...	...	...	5,093,709	...	41,791,041
15	Indian Affairs and Northern Development Department	...	...	...	...	...	...	6,938,947
	Canadian Polar Commission	...	...	...	...	5,696,840	...	987
	First Nations Statistical Institute	...	...	...	...	10	...	1,097
	Indian Residential Schools Truth and Reconciliation Commission Secretariat	...	...	...	...	...	...	2,718
	Indian Specific Claims Commission	...	...	...	...	...	...	4,994
	Office of Indian Residential Schools Resolution of Canada	...	...	...	...	233	...	15,035
	Registry of the Specific Claims Tribunal	...	...	...	...	...	...	1,387
	Total Ministry	...	...	...	...	5,697,083	...	6,965,175
16	Industry Department	...	...	...	...	...	...	1,228,571
	Canadian Space Agency	...	...	...	...	742,932	...	305,979
	Canadian Tourism Commission	...	...	...	...	43,023	...	82,656

Competition Tribunal	...	...	...	...	...	1,692	...	1,692	...	1,692
Copyright Board	...	...	...	...	...	2,678	...	2,678	...	2,678
National Research Council of Canada	...	...	...	...	...	141,804	...	141,804	...	141,804
Natural Sciences and Engineering Research Council	...	...	...	...	...	981,850	...	981,850	...	981,850
Social Sciences and Humanities Research Council	...	...	...	...	...	651,749	...	651,749	...	651,749
Standards Council of Canada	...	...	...	...	...	7,129	...	7,129	...	7,129
Statistics Canada	...	...	...	...	...	561	...	496,800	...	497,361
Total Ministry	...	...	...	...	...	2,561,919	...	2,561,919	...	4,593,352
17 Justice	...	...	...	...	...	...	...	...	...	...
Department	...	...	...	...	...	374,403	...	374,403	...	374,403
Canadian Human Rights Commission	...	...	...	...	...	22,369	...	22,369	...	22,369
Canadian Human Rights Tribunal	...	...	...	...	...	3,885	...	3,885	...	3,885
Commissioner for Federal Judicial Affairs	...	...	...	...	...	421,428	...	421,428	...	421,428
Courts Administration Service	...	...	...	...	...	68,089	...	68,089	...	68,089
Office of the Director of Public Prosecutions	...	...	...	...	...	132,191	...	132,191	...	132,191
Offices of Information and Privacy	...	...	...	...	...	408	...	31,564	...	31,972
Commissioners of Canada	...	...	...	...	...	...	...	29,869	...	29,869
Supreme Court of Canada	...	...	...	...	...	...	...	...	...	...
Total Ministry	...	...	...	...	...	374,811	...	374,811	...	1,446,897
18 National Defence	...	...	...	...	...	...	...	...	...	...
Department	...	...	...	...	...	198,535	...	198,535	...	19,184,852
Canadian Forces Grievance Board	...	...	...	...	...	...	...	6,035	...	6,035
Military Police Complaints Commission	...	...	...	...	...	...	...	3,867	...	3,867
Offices of the Communications Security Establishment Commissioner	...	...	...	...	...	...	...	1,412	...	1,412
Total Ministry	...	...	...	...	...	198,535	...	198,535	...	19,196,166
19 Natural Resources	...	...	...	...	...	...	...	...	...	...
Department	...	...	...	...	...	3,898,651	...	3,898,651	...	778,835
Atomic Energy of Canada Limited	...	...	...	...	...	...	...	552,273	...	552,273
Canadian Nuclear Safety Commission	...	...	...	...	...	1,030	...	1,030	...	118,023
Cape Breton Development Corporation	...	...	...	...	...	...	...	66,239	...	66,239
National Energy Board	...	...	...	...	...	...	...	50,417	...	50,417
Northern Pipeline Agency	...	...	...	...	...	...	...	140	...	140
Total Ministry	...	...	...	...	...	3,899,681	...	3,899,681	...	5,464,578
20 Parliament	...	...	...	...	...	...	...	...	...	...
The Senate	...	...	...	...	...	467	...	467	...	81,578
House of Commons	...	...	...	...	...	1,000	...	1,000	...	417,180
Library of Parliament	...	...	...	...	...	...	...	39,369	...	39,369
Office of the Conflict of Interest and Ethics Commissioner	...	...	...	...	...	...	...	5,451	...	5,451
Senate Ethics Officer	...	...	...	...	...	...	...	771	...	771
Total Ministry	...	...	...	...	...	1,467	...	1,467	...	544,349

TABLE 2

Ministerial Expenditures by Type—Concluded (in thousands of dollars)

Section	Department or agency	Transfer payments ⁽¹⁾					Public debt charges	Total ministerial net expenditures
		Old age security benefits ⁽²⁾	Canada health and social transfer	Fiscal arrangements	Alternative payments for standing programs	Other ⁽³⁾		
21	Privy Council	...	...	...	364	148,965	...	149,329
	Department	...	...	...	...	...	...	...
	Canadian Intergovernmental Conference Secretariat	...	...	...	...	5,412	...	5,412
	Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	31,604	...	31,604
	Chief Electoral Officer	...	...	...	87,143	268,021	...	355,164
	Office of the Commissioner of Official Languages	...	...	...	...	21,167	...	21,167
	Public Appointments Commission Secretariat	...	...	...	...	346	...	346
	Security Intelligence Review Committee	...	...	...	...	2,399	...	2,399
	Total Ministry	...	...	...	87,507	477,914	...	565,421
22	Public Safety and Emergency Preparedness	...	...	...	237,454	154,377	...	391,831
	Department	...	...	...	...	1,647,636	...	1,647,636
	Canada Border Services Agency	...	...	...	...	430,518	...	430,518
	Canadian Security Intelligence Service	...	...	...	1,685	2,229,621	...	2,231,306
	Correctional Service	...	...	...	...	48,534	...	48,534
	National Parole Board	...	...	...	...	3,532	...	3,532
	Office of the Correctional Investigator	...	...	...	108,529	2,787,120	...	2,895,649
	Royal Canadian Mounted Police	...	...	...	...	1,393	...	1,393
	Royal Canadian Mounted Police External Review Committee	...	...	...	...	8,342	...	8,342
	Royal Canadian Mounted Police Public Complaints Commission	...	...	...	...	...	...	...
	Total Ministry	...	...	...	347,668	7,311,073	...	7,658,741
23	Public Works and Government Services	...	...	...	(1,174)	2,460,545	...	2,459,371
	Department	...	...	...	...	...	...	...
24	Transport	...	...	...	502,091	537,925	...	1,040,016
	Department	...	...	...	...	97,210	...	97,210
	Canada Post Corporation	...	...	...	...	427,848	...	427,848
	Canadian Air Transport Security Authority	...	...	...	...	26,986	...	26,986
	Canadian Transportation Agency	...	...	...	...	1,332	...	1,332
	Federal Bridge Corporation Limited	...	...	...	...	117,476	...	117,476
	Marine Atlantic Inc.	...	...	...	...	103,837	...	103,837
	National Capital Commission	...	...	...	2,240,257	39,588	...	2,279,845
	Office of Infrastructure of Canada	...	...	...	...	21,150	...	21,150
	Old Port of Montreal Corporation Inc.	...	...	...	...	...	...	...

The Jacques Cartier and Champlain Bridges Incorporated Transportation Appeal Tribunal of Canada VIA Rail Canada Inc.									
...	...	...	...	...	...	...	...	49,138	49,138
...	...	...	...	...	...	...	...	1,749	1,749
...	...	...	...	...	...	...	...	269,122	269,122
<hr/>									
Total Ministry	...	...	...	...	2,742,348	2,742,348	1,693,361	...	4,435,709
<hr/>									
25 Treasury Board	...	...	...	...	...	...	...	...	...
Secretariat	...	...	...	...	585	585	1,959,040	...	1,959,625
Canada School of Public Service	...	...	...	...	375	375	139,354	...	139,729
Office of the Commissioner of Lobbying	...	...	...	...	...	...	4,466	...	4,466
Office of the Public Sector Integrity Commissioner	...	...	...	...	...	...	3,670	...	3,670
Public Service Human Resources Management Agency of Canada	...	...	...	...	...	...	93,969	...	93,969
<hr/>									
Total Ministry	...	...	...	...	960	960	2,200,499	...	2,201,459
<hr/>									
26 Veterans Affairs	...	...	...	...	2,350,617	2,350,617	1,002,657	...	3,353,274
<hr/>									
27 Western Economic Diversification	...	...	...	...	187,008	187,008	55,165	...	242,173
<hr/>									
Total ministerial net expenditures	33,377,260	33,358,792	15,474,484	(2,973,912)	37,566,028	116,802,652	61,045,053	29,939,794	207,787,499

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

(1) Transfer payments for employment insurance benefits are reported in Table 2a.

(2) Includes the guaranteed income supplement and the spouse's allowances.

(3) Transfer payments for Canada child tax benefits are reported in Table 2a.

TABLE 2a

Recapitulation of External Expenses by Type

Table 2a reconciles total ministerial net expenditures (Table 2) with external expenses reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume 1. The reconciling items include the expenditures of the consolidated specified purpose accounts, the accrual and other adjustments, the expenses of the consolidated Crown corporations and other entities, the tax credits and repayments and the elimination of internal expenses.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations and other entities	Tax credits and repayments	Internal expenses	TOTAL EXTERNAL EXPENSES
Transfer payments—							
Old age security benefits, guaranteed income supplement and spouse's allowance	33,377,260	...	...	...	...	...	33,377,260
Other levels of government—							
Canada health transfer	22,759,015	...	...	...	...	...	22,759,015
Canada social transfer	10,599,777	...	(32,000)	...	...	...	10,567,777
Fiscal arrangements	15,474,484	...	(336,000)	...	...	...	15,138,484
Alternative payments for standing programs	(2,973,912)	...	...	...	...	...	(2,973,912)
Other	2,172,181	...	(1,148,285)	...	...	...	1,023,896
Total other levels of government	48,031,545	...	(1,516,285)	...	...	...	46,515,260
Employment insurance benefits	...	16,307,823	...	...	...	...	16,307,823
Children's benefits	2,547,786	...	(15,257)	...	9,367,789	...	11,900,318
Other transfer payments ⁽¹⁾	32,846,061	166,122	(3,216,042)	396,013	...	...	30,192,154
Total transfer payments	116,802,652	16,473,945	(4,747,584)	396,013	9,367,789	...	138,292,815
Other program expenses—							
Crown corporation expenses	...	...	...	8,065,845	...	...	8,065,845
Agriculture and Agri-Food	1,465,659	...	170,056	...	...	(9,264)	1,626,451
Canada Revenue Agency	3,803,776	...	3,283,737	...	...	(37,101)	7,050,412
Environment	1,584,785	3,533	21,931	...	...	(21,127)	1,589,122
Fisheries and Oceans	1,652,931	200	(103,391)	...	...	(19,901)	1,529,839
Foreign Affairs and International Trade	2,291,823	...	115,437	(186,384)	...	(15,509)	2,205,367
Health	2,514,956	...	56,915	...	...	(15,668)	2,556,303
Human Resources and Skills Development	3,320,072	1,666,048	1,104,106	(2,206,892)	...	(173,044)	3,710,290
Indian Affairs and Northern Development	1,268,092	379	9,801	(57,197)	...	(14,708)	1,206,367
Industry	2,031,433	...	302,017	(89,785)	...	(5,269)	2,238,396
Justice	1,072,086	...	(26,486)	...	...	(3,262)	1,042,338
National Defence	18,997,631	(91,939)	58,769	(618,513)	...	(59,591)	18,769,970
Natural Resources	1,564,897	(554)	76,131	...	...	(7,657)	996,942
Public Safety and Emergency Preparedness	7,311,073	...	1,675,851	...	...	(78,978)	8,907,946
Public Works and Government Services	2,460,545	10,800	(113,532)	...	...	(88,125)	2,269,688
Treasury Board	2,200,499	...	(3,112)	...	...	(5,156)	2,192,231
Other ministries ⁽²⁾	7,504,795	(232,285)	(727,712)	(2,824,505)	...	(113,645)	3,606,648
Total other program expenses	17,847,705	17,830,127	5,748,256	2,082,569	...	(667,905)	69,564,155
Total program expenses	177,847,705	1,040,672	1,000,487	2,478,582	9,367,789	(667,905)	207,856,970
Public debt charges	29,939,794	(960,574)	2,010,467	...	...	...	30,989,707
TOTAL EXPENSES	207,787,499	16,869,553	3,011,159	2,478,582	9,367,789	(667,905)	238,846,677

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

(1) Details of other transfer payments are presented in Table 2b.

(2) Details of other program expenses of other ministries are presented in Table 2c.

TABLE 2b

Details of Other Transfer Payments by Ministry

Table 2b presents details by ministry of the other transfer payments reported in Table 2a.
(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations and other entities	Tax credits and repayments	Internal expenses	TOTAL EXTERNAL EXPENSES
Agriculture and Agri-Food	1,805,521	1,952	12,400	...	...	...	1,819,873
Atlantic Canada Opportunities Agency	246,847	...	(74,385)	...	...	...	172,462
Canada Revenue Agency	394,881	...	...	...	...	...	394,881
Canadian Heritage	1,127,037	...	(3,351)	...	...	...	1,123,686
Citizenship and Immigration	783,338	...	(2,800)	...	...	...	780,538
Economic Development Agency of Canada for the Regions of Quebec	242,518	...	(44,484)	...	...	...	198,034
Environment	252,671	...	(46,685)	...	...	...	205,986
Finance	1,211,514	...	(341,924)	...	...	...	869,590
Fisheries and Oceans	94,614	...	...	...	...	...	94,614
Foreign Affairs and International Trade	3,395,826	...	104,727	...	...	...	4,100,553
Governor General	438	...	(438)	...	...	...	...
Health	2,693,684	...	(269,231)	...	...	...	2,424,453
Human Resources and Skills Development	2,545,923	164,170	(32,264)	...	...	...	2,677,829
Indian Affairs and Northern Development	5,697,083	...	423,999	...	...	...	6,121,082
Industry	2,561,919	...	(245,841)	...	...	...	2,316,078
Justice	374,811	...	(32,673)	...	...	...	342,138
National Defence	198,535	...	(150)	...	...	...	198,385
Natural Resources	3,899,681	...	(165,510)	...	...	...	3,734,171
Parliament	1,467	...	(42)	...	...	...	1,425
Privy Council	87,507	...	...	...	...	...	87,507
Public Safety and Emergency Preparedness	335,299	...	(119,861)	...	...	...	215,438
Public Works and Government Services	(1,174)	...	7,831	...	...	...	6,657
Transport	1,757,536	...	(63,573)	...	...	...	1,693,963
Treasury Board	960	...	(357)	...	...	...	603
Veterans Affairs	2,350,617	...	(2,317,241)	...	...	...	33,376
Western Economic Diversification	187,008	...	(4,189)	...	...	...	182,819
Sub total	32,846,061	166,122	(3,216,042)	...	...	...	29,796,141
Provision for valuation and other items	...	...	...	396,013	...	...	396,013
Total other transfer payments	32,846,061	166,122	(3,216,042)	396,013	...	...	30,192,154

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

TABLE 2c

Details of Other Program Expenses of Other Ministries

Table 2c presents details of the other program expenses of other ministries reported in Table 2a.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations and other entities	Tax credits and repayments	Internal expenses	TOTAL EXTERNAL EXPENSES
Atlantic Canada Opportunities Agency	103,191	...	23,450	(8,650)	...	(559)	117,432
Canadian Heritage	2,390,425	9	44,026	(1,729,396)	...	(4,578)	700,486
Citizenship and Immigration	648,295	...	(26,751)	...	...	(2,283)	619,261
Economic Development Agency of Canada for the Regions of Quebec	50,903	...	9,141	...	...	(191)	59,853
Finance	520,222	...	(28,123)	(3,430)	...	(803)	487,866
Governor General	19,780	...	458	...	...	(2)	20,236
Parliament	542,882	...	5,676	...	...	(1,213)	547,345
Privy Council	477,914	...	(1,853)	...	...	(2,895)	473,166
Transport	1,693,361	6,244	428,901	(1,083,029)	...	(96,532)	948,945
Veterans Affairs	1,002,657	...	(13,545)	...	...	(4,228)	984,884
Western Economic Diversification	55,165	...	(1,428)	...	...	(361)	53,376
Sub total	7,504,795	6,253	439,952	(2,824,505)	...	(113,645)	5,012,850
Provision for valuation and other items	...	(238,538)	(1,167,664)	...	...	...	(1,406,202)
Total other program expenses	7,504,795	(232,285)	(727,712)	(2,824,505)	...	(113,645)	3,606,648

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

TABLE 3

Ministerial Expenditures by Standard Object

Table 3 presents expenditures by standard object for each ministry on both a gross and net basis. The difference between gross and net expenditures is revenues netted against expenditures. The standard object presentation of expenditures is related to the goods and services acquired, and transfer payments made by the Government. The "Total gross expenditures" column represents the total of expenditures charged to standard objects 1 to 12 inclusively. The "Total ministerial net expenditures" column represents the result of total gross expenditures less total revenues netted against expenditures. The "Total ministerial net expenditures" column discloses the total expenditures reported for each ministry in the ministerial sections of this volume.

Table 3a reconciles total ministerial net expenditures with external expenses reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume 1.

(in thousands of dollars)

Less: revenues netted against expenditures																			
Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Transfer payments (10)	Public debt charges (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total	Total ministerial net expenditures	
2	Agriculture and Agri-Food Department	548,245	33,383	5,020	115,983	5,793	24,532	44,518	6,588	50,744	1,782,705	...	13,947	2,631,458	45,761	(1)	45,760	2,885,698	4,133
	Canadian Dairy Commission	3,181	454	58	1,111	350	65	32	...	78	...	...	(1,196)	4,133	...	...	...	...	...
	Canadian Food Inspection Agency	518,452	34,333	3,966	70,145	2,499	11,957	18,657	5	13,150	22,816	...	4,055	700,035	54,502	74	54,576	645,459	35,890
	Canadian Grain Commission	56,711	4,433	868	2,211	3,873	934	772	...	3,515	...	...	348	73,665	37,775	...	37,775	35,890	...
	Total Ministry	1,126,589	72,603	9,912	189,450	12,515	37,488	63,979	65,93	67,487	1,805,521	...	17,154	3,409,291	138,038	73	138,111	3,271,180	...
3	Atlantic Canada Opportunities Agency Department	67,585	8,371	887	13,859	1,911	343	626	...	1,700	246,847	...	(741)	341,388	...	...	...	341,388	...
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	...	...	...	...	8,650	8,650	...	...	...	8,650	...
	Total Ministry	67,585	8,371	887	13,859	1,911	343	626	...	1,700	246,847	...	7,909	350,038	...	...	...	350,038	...
4	Canada Revenue Agency	2,967,106	203,583	9,829	332,317	274,575	120,088	37,256	...	126,032	394,881	...	3,921	4,469,588	127,512	143,419	270,931	4,198,657	...
5	Canadian Heritage Department	208,546	15,112	9,809	43,997	2,800	2,577	4,077	...	7,823	1,101,980	...	1,567	1,398,288	4,332	65	4,397	1,393,891	182,088
	Canada Council for the Arts	...	...	...	...	...	...	...	...	...	...	...	182,088	182,088	...	...	...	182,088	...
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	...	1,170,814	1,170,814	...	...	...	1,170,814	...

TABLE 3

Ministerial Expenditures by Standard Object—Continued (in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽¹⁾ (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works ⁽²⁾ (8)	Acquisition of machinery and equipment ⁽³⁾ (9)	Transfer payments ⁽⁴⁾ (10)	Public debt charges ⁽⁵⁾ (11)	Other subsidies and payments ⁽⁶⁾ (12)	Less: revenues netted against expenditures								
														Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total					
Canadian Museum for Human Rights Canadian Museum of Civilization Canadian Museum of Nature Canadian Radio-television and Telecommunications Commission Library and Archives of Canada National Arts Centre Corporation National Battlefields Commission National Film Board National Gallery of Canada National Museum of Science and Technology Public Service Commission Public Service Labour Relations Board Public Service Staffing Tribunal Registry of the Public Servants Disclosure Protection Tribunal Status of Women—Office of the Co-ordinator Telefilm Canada	...	...	...	...	...	...	...	...	...	...	...	...	5,000	...	...	...	5,000	...	...	...	5,000	
	...	...	...	...	...	...	...	...	...	...	...	...	69,546	...	...	...	69,546	...	...	...	69,546	
	...	...	...	...	...	...	...	...	...	...	...	...	62,339	...	...	...	62,339	...	...	...	62,339	
	43,465	2,376	1,749	7,698	356	1,315	465	...	1,065	...	...	...	3	58,492	40,400	...	40,400	18,092	...	...	40,400	18,092
	88,634	3,776	1,146	18,461	2,064	2,997	4,828	...	2,443	2,771	...	...	(143)	126,977	385	...	385	126,592	...	...	385	126,592
	...	...	...	...	...	...	...	...	...	...	...	...	52,523	...	...	...	...	52,523	...	...	...	52,523
	3,708	176	547	861	452	462	792	470	155	...	...	...	3,318	10,941	...	...	10,941	...	...	...	10,941	
	39,059	3,550	869	14,136	9,072	1,061	1,535	...	4,250	262	...	...	355	74,149	6,144	130	6,274	67,875	...	...	6,274	67,875
	...	...	...	...	...	...	...	...	...	...	...	...	56,033	...	...	...	...	56,033	...	...	...	56,033
	...	...	...	...	...	...	...	...	...	...	...	...	35,471	35,471	...	...	...	35,471	...	...	...	35,471
	92,695	2,823	708	14,346	798	1,840	790	...	2,777	...	...	...	609	117,386	7	11,094	11,101	106,285	...	...	...	106,285
	7,915	705	61	2,884	397	449	244	...	354	...	...	...	(76)	12,933	...	...	...	12,933	...	...	...	12,933
	3,770	231	48	464	170	8	21	...	33	...	...	...	65	4,810	...	...	...	4,810	...	...	...	4,810
589	13	3	179	17	...	20	...	15	...	...	...	...	836	...	...	...	836	...	...	...	836	
8,421	633	102	979	46	43	66	...	153	...	...	22,024	...	1	32,468	...	...	32,468	...	...	...	32,468	
...	...	...	...	...	...	...	...	...	...	...	...	...	108,925	...	...	...	108,925	...	...	...	108,925	
Total Ministry		496,802	29,395	15,042	104,005	16,172	10,752	12,838	470	19,068	1,127,037	...	1,748,438	3,580,019	51,268	11,289	62,557	3,517,462	...	...	...	3,517,462
6 Citizenship and Immi- gration																						
Department of Immigration and Refugee Board of Canada	334,555	25,026	7,309	123,616	9,005	6,777	6,281	...	9,150	783,338	...	...	11,848	1,316,905	...	...	...	1,316,905	...	...	...	1,316,905
	87,858	4,413	314	16,681	1,108	1,574	854	...	1,595	...	...	...	331	114,728	...	...	...	114,728	...	...	...	114,728
	Total Ministry		422,413	29,439	7,623	140,297	10,113	8,351	7,135	...	10,745	783,338	...	12,179	1,431,633	1,431,633

7 Economic Development
Agency of Canada for
the Regions of Quebec

	38,427	2,465	874	5,934	1,197	134	298	...	1,375	242,518	...	199	293,421	293,421
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8 Environment
Department
Canadian Environmental
Assessment Agency
National Round Table on
the Environment and
the Economy
Parks Canada Agency

	585,796	61,989	3,677	143,792	32,494	14,161	35,782	4,815	71,291	229,664	...	4,505	1,187,966	42,426	25,174	67,600	1,120,366
	17,935	2,274	252	8,615	540	70	149	...	920	1,654	...	35	32,444	4,113	83	4,196	28,248
	2,992	362	191	1,177	65	29	36	...	191	...	...	9	5,052	...	...	...	5,052
	352,021	32,663	7,083	122,847	15,830	34,451	39,305	5,622	25,735	21,353	...	26,880	683,790	...	...	...	683,790
Total Ministry	958,744	97,288	11,203	276,431	48,929	48,711	75,272	10,437	98,137	252,671	...	31,429	1,909,252	46,539	25,257	71,796	1,837,456

9 Finance
Department
Auditor General
Canadian International Trade
Tribunal
Financial Consumer Agency
of Canada
Financial Transactions and
Reports Analysis Centre
Office of the Superin-
tendent of Financial
Institutions
PPF Canada Inc.

	86,685	5,421	12,750	13,299	654	322	127,749	...	3,134	48,214,678	29,939,794	123,042	78,527,528	13	...	13	78,527,515
	67,159	4,914	766	8,951	270	760	640	...	973	...	...	4	84,437	...	...	...	84,437
	7,702	243	74	939	46	298	207	...	305	...	...	5	9,819	...	...	...	9,819
	4,940	371	209	3,008	599	13	88	...	134	...	...	103	9,465	...	...	...	9,465
	32,618	1,930	436	3,779	3,702	3,573	339	...	3,007	1,200	...	9	50,593	...	...	...	50,593
	65,379	5,689	737	8,901	5,342	1,399	375	227	1,828	...	...	895	90,772	93,302	6,835	100,137	(9,465)
	...	...	...	...	...	...	...	...	...	...	...	3,430	3,430	...	...	...	3,430
Total Ministry	264,483	18,568	14,972	38,877	10,613	6,365	129,398	227	9,381	48,215,878	29,939,794	127,488	78,776,044	93,315	6,835	100,150	78,675,894

10 Fisheries and Oceans

	906,718	90,382	5,370	234,440	23,803	184,336	122,965	19,069	95,262	94,614	...	12,714	1,789,673	42,128	...	42,128	1,747,545
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11 Foreign Affairs and
International Trade
Department
Canadian Commercial
Corporation
Canadian International
Development Agency
Research Centre
International Joint Com-
mission
NAFTA Secretariat—
Canadian Section

	1,013,145	201,260	34,630	246,196	180,306	50,136	72,208	71,795	76,632	826,427	...	23,926	2,796,661	277,126	11,441	288,567	2,508,094
	15,192	15,192	15,192
	184,457	15,058	366	37,889	3,431	5,208	1,432	...	2,476	3,169,399	...	163,745	3,583,461	3,583,461
	171,192	171,192	171,192
	3,944	823	79	2,473	369	14	107	...	318	5	8,132	8,132
	965	68	4	386	52	8	16	...	74	5	1,578	1,578
Total Ministry	1,202,511	217,209	35,079	286,944	184,158	55,366	73,763	71,795	79,500	3,995,826	...	374,065	6,576,216	277,126	11,441	288,567	6,287,649

TABLE 3

Ministerial Expenditures by Standard Object—Continued
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽¹⁾ (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works ⁽²⁾ (8)	Acquisition of machinery and equipment ⁽³⁾ (9)	Transfer payments ⁽⁴⁾ (10)	Public debt charges ⁽⁵⁾ (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total ministerial net expenditures
															External revenues	Internal revenues	Total	
12	Governor General	15,090	1,164	291	1,718	164	195	904	...	251	438	...	3	20,218	...	...	...	20,218
13	Health																	
	Department	866,732	216,198	19,564	475,636	16,109	48,664	417,378	5,250	57,373	1,622,570	...	(6,652)	3,738,822	61,962	8,769	70,731	3,668,091
	Assisted Human Reproduction Agency of Canada	2,607	514	42	1,843	128	45	42	...	67	...	...	2	5,290	...	...	...	5,290
	Canadian Institutes of Health Research	37,606	4,888	1,084	5,623	355	40	549	...	2,319	916,876	...	75	969,415	...	...	...	969,415
	Hazardous Materials Information Review Commission	3,501	124	39	920	20	13	117	...	187	...	...	...	4,921	...	...	...	4,921
	Patented Medicine Prices Review Board	4,905	243	51	2,013	15	105	179	...	495	...	...	44	8,050	...	...	...	8,050
	Public Health Agency of Canada	204,902	25,407	6,341	75,490	10,973	5,953	41,148	6	17,099	184,238	...	11,389	582,946	...	73	73	582,873
	Total Ministry	1,120,253	247,374	27,121	561,525	27,600	54,820	459,413	5,256	77,540	2,723,684	...	4,858	5,309,444	61,962	8,842	70,804	5,238,640
14	Human Resources and Skills Development																	
	Department	1,976,314	140,121	15,317	518,005	196,726	32,649	12,033	...	29,297	38,470,969	...	5,833	41,397,264	360,862	1,471,916	1,832,778	39,564,486
	Canada Industrial Relations Board	10,565	1,104	20	719	153	117	150	...	357	...	...	538	13,723	...	...	...	13,723
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	...	2,206,892	2,206,892	...	...	...	2,206,892
	Canadian Artists and Producers Professional Relations Tribunal	709	40	11	214	18	1	16	...	6	...	...	...	1,015	...	...	...	1,015
	Canadian Centre for Occupational Health and Safety	6,988	173	136	985	30	128	101	...	99	...	...	...	8,640	3,272	443	3,715	4,925
	Total Ministry	1,994,576	141,438	15,484	519,923	196,927	32,895	12,300	...	29,759	38,470,969	...	2,213,263	43,627,534	364,134	1,472,359	1,836,493	41,791,041
15	Indian Affairs and Northern Development																	
	Department	435,608	53,340	20,747	299,049	11,443	6,046	8,327	1,549	18,516	5,696,840	...	387,482	6,938,947	...	...	...	6,938,947
	Canadian Polar Commission	456	147	50	161	100	2	7	...	57	10	...	7	997	...	...	...	997
	First Nations Statistical Institute	...	...	...	...	...	...	...	...	...	...	...	1,097	1,097	...	...	...	1,097

Indian Residential Schools
Truth and Reconciliation
Commission Secretariat
Indian Specific Claims
Commission
Office of Indian Residential
Schools Resolution of
Canada
Registry of the Specific
Claims Tribunal

1,437	415	60	649	19	...	17	...	106	...	...	15	2,718	...	...	2,718
3,028	473	318	620	511	34	9	...	1	...	...	...	4,994	...	...	4,994
8,994	309	288	1,571	16	103	61	...	46	233	...	3,414	15,035	...	...	15,035
80	15	5	181	82	4	3	922	95	...	...	...	1,387	...	...	1,387
449,603	54,699	21,468	302,231	12,171	6,189	8,424	2,471	18,821	5,697,083	...	392,015	6,965,175	6,965,175

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Industry
Department
Canadian Space Agency
Canadian Tourism Commission
Competition Tribunal
Copyright Board
National Research Council
of Canada
Natural Sciences and
Engineering Research
Council
Social Sciences and Human-
ities Research Council
Standards Council of
Canada
Statistics Canada

499,716	27,560	4,432	109,197	10,823	11,883	8,647	202	20,003	742,932	...	1,629	1,437,424	198,677	10,176	208,853	1,228,571
69,579	9,311	2,869	119,046	591	2,975	6,332	62	48,966	43,023	...	3,225	305,979	...	...	...	305,979
...	...	...	...	...	...	...	...	...	...	...	82,656	82,656	...	...	...	82,656
907	155	24	443	13	...	32	...	118	...	...	...	1,692	...	...	...	1,692
1,810	193	102	444	66	2	44	...	17	...	...	...	2,678	...	...	...	2,678
392,280	29,688	4,417	52,473	4,491	18,688	47,646	11,900	83,955	141,804	...	(29,412)	757,930	...	...	...	757,930
30,487	5,151	935	7,402	450	704	490	...	1,358	981,850	...	982	1,029,809	...	...	...	1,029,809
18,169	1,987	690	5,361	219	337	215	...	502	651,749	...	318	679,547	...	...	...	679,547
...	...	...	...	...	...	...	...	...	...	...	...	7,129	7,129	...	...	7,129
511,891	26,567	2,214	28,252	5,913	14,604	8,401	...	18,586	561	...	215	617,204	34,410	85,433	119,843	497,161
1,524,839	100,612	16,083	322,618	22,566	49,193	71,807	12,164	173,505	2,561,919	...	66,742	4,922,048	233,087	95,609	328,696	4,593,352

17

Justice
Department
Canadian Human Rights
Commission
Canadian Human Rights
Tribunal
Commissioner for Federal
Judicial Affairs
Courts Administration Service
Office of the Director of
Public Prosecutions
Offices of the Information
and Privacy Commis-
sioners of Canada
Supreme Court of
Canada

465,350	21,106	3,651	45,507	1,713	6,663	5,209	...	12,685	374,403	...	1,335	937,622	(32,635)	233,163	200,528	737,094
17,761	1,074	145	2,455	289	250	179	1	195	...	...	20	22,369	...	...	...	22,369
2,368	384	61	701	152	46	32	...	141	...	...	...	3,885	...	...	...	3,885
379,824	30,917	107	4,704	91	122	138	...	202	...	...	5,540	421,645	77	140	217	421,428
46,528	3,244	317	10,409	533	2,883	2,417	...	1,738	...	...	20	68,089	...	...	...	68,089
83,778	5,955	741	39,465	1,759	1,583	943	...	2,431	...	...	5,365	142,020	(1,659)	11,488	9,829	132,191
18,794	1,187	763	8,038	139	590	241	...	1,786	408	...	26	31,972	...	...	...	31,972
21,766	1,159	171	2,814	202	598	1,478	...	1,423	...	...	278	29,869	...	...	...	29,869
1,036,169	65,006	5,956	114,093	4,878	12,735	10,637	1	20,601	374,811	...	12,584	1,657,471	(34,217)	244,791	210,574	1,446,897

18

National Defence
Department

8,818,495	1,053,093	41,333	2,610,936	472,540	1,434,670	1,280,419	286,225	3,278,338	198,535	...	211,757	19,886,341	484,137	17,352	501,489	19,184,852
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TABLE 3

Ministerial Expenditures by Standard Object—Continued

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (6) (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of buildings and works (2) (8)	Acquisition of machinery and equipment (3) (9)	Transfer payments (4) (10)	Public debt charges (5) (11)	Other subsidies and payments (12)	Less: revenues netted against expenditures				
														Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total ministerial net expenditures	
19	Canadian Forces Grievance Board	3,975	174	40	930	617	8	37	...	199	...	...	55	6,035	...	...	6,035	
	Military Police Complaints Commission	1,709	112	63	1,624	253	2	43	...	59	...	...	2	3,867	...	...	3,867	
	Offices of the Communications Security Establishment Commissioner	904	43	16	258	157	1	8	...	24	...	...	1	1,412	...	...	1,412	
	Total Ministry	8,825,083	1,053,422	41,452	2,613,748	473,567	1,434,681	1,280,507	286,225	3,278,620	198,535	...	211,815	19,697,655	484,137	17,352	501,489	19,196,166
	Natural Resources Department	424,776	36,845	7,347	244,051	20,082	10,397	22,701	739	33,745	3,898,651	...	5,649	4,704,983	25,188	2,309	27,497	4,677,486
20	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	...	...	...	552,273	552,273	...	...	...	552,273
	Canadian Nuclear Safety Commission	82,830	6,725	1,048	16,780	425	998	974	2,079	5,118	1,030	...	16	118,023	...	...	...	118,023
	Cape Breton Development Corporation	...	...	...	...	...	...	...	...	...	...	...	66,239	66,239	...	...	66,239	
	National Energy Board	40,010	3,077	424	4,576	341	476	535	172	755	...	...	51	50,417	...	...	50,417	
	Northern Pipeline Agency	7	3	3	12	38	...	...	...	...	...	...	77	140	...	...	...	140
Total Ministry		547,623	46,650	8,822	265,419	20,886	11,871	24,210	2,990	39,618	3,899,681	...	624,305	5,492,075	25,188	2,309	27,497	5,464,578
21	Parliament The Senate	59,666	11,263	734	5,075	119	1,154	908	...	2,191	467	...	1	81,578	...	...	...	81,578
	House of Commons	304,397	49,361	8,414	20,284	11,120	7,139	7,126	...	8,957	1,000	...	201	417,999	831	(12)	819	417,180
	Library of Parliament	31,079	691	484	3,672	282	348	2,985	...	688	...	...	...	40,229	860	...	860	39,369
	Office of the Conflict of Interest and Ethics Commissioner	4,001	80	17	1,046	27	43	65	...	172	...	...	...	5,451	...	...	...	5,451
	Senate Ethics Officer	666	15	32	42	1	9	4	...	2	...	...	...	771	...	...	...	771
Total Ministry		399,809	61,410	9,681	30,119	11,549	8,693	11,088	...	12,010	1,467	...	202	546,028	1,691	(12)	1,679	544,349
Privy Council Department		101,849	7,395	3,309	25,069	2,044	2,323	1,472	...	5,323	364	...	181	149,329	...	...	...	149,329

Canadian Intergovernmental Conference Secretariat	2,704	835	38	1,059	403	92	57	...	...	224	...	...	5,412	...	...	5,412
	23,860	2,267	97	2,956	125	1,099	319	...	...	881	...	...	31,604	...	...	31,604
	134,111	31,156	25,638	40,785	22,158	4,007	2,117	1,159	...	6,839	87,143	...	51	355,164	...	355,164
	14,837	1,160	228	3,877	123	373	214	...	...	346	...	...	9	21,167	...	21,167
	253	1	1	79	3	5	2	...	...	2	...	...	...	346	...	346
	1,702	237	61	248	18	28	23	...	...	82	...	...	...	2,399	...	2,399
	279,316	43,051	29,372	74,073	24,874	7,927	4,204	1,159	13,697	87,507	...	...	241	565,421	...	565,421
	93,949	9,974	4,448	29,197	9,401	1,404	1,348	680	3,891	237,454	...	...	85	391,831	...	391,831
	1,190,156	71,015	2,077	262,135	5,394	19,668	20,895	35,948	57,549	...	...	...	2,560	1,667,397	19,761	1,647,636
	260,628	...	...	...	...	...	...	...	...	...	...	...	169,890	430,518	...	430,518
Public Safety and Emergency Preparedness Department	1,481,613	61,969	2,160	285,079	10,957	55,779	142,285	127,227	77,912	1,685	...	...	80,712	2,326,978	10,816	2,331,306
	39,970	3,782	74	3,049	185	568	405	...	494	...	...	...	7	48,534	...	48,534
	2,703	248	21	387	33	6	23	...	59	...	...	...	52	3,532	...	3,532
	2,781,074	259,802	8,826	373,157	89,675	110,190	132,477	86,638	293,254	108,529	...	...	81,219	4,324,841	1,428,796	396 1,429,192 2,895,649
	1,034	40	24	248	6	...	12	...	29	...	...	...	...	1,393	...	1,393
	5,264	318	166	1,957	90	102	134	...	308	...	...	...	3	8,342	...	8,342
	5,856,391	407,148	17,796	955,209	115,741	187,317	297,579	250,493	433,496	347,668	...	...	334,528	9,203,366	1,459,373	85,252 1,544,625 7,658,741
	1,128,240	285,600	15,498	1,321,393	985,240	988,985	210,562	272,373	81,445	(1,174)	...	...	551,356	5,839,518	186,949	3,193,198 3,380,147 2,459,371
	489,943	54,755	5,226	194,565	6,150	23,428	23,055	1,900	45,951	502,091	...	...	51,360	1,398,424	323,873	34,535 358,408 1,040,016
	...	...	...	...	...	...	...	...	...	...	...	...	97,210	97,210	...	97,210
Transport Department	...	...	...	...	...	...	...	...	...	...	...	...	427,848	427,848	...	427,848
	22,135	852	246	2,295	220	455	265	...	521	...	...	...	(3)	26,986	...	26,986
	...	...	...	...	...	...	...	...	...	...	...	...	1,332	1,332	...	1,332
	...	...	...	...	...	...	...	...	...	...	...	...	117,476	117,476	...	117,476
	...	...	...	...	...	...	...	...	...	...	...	...	103,837	103,837	...	103,837

	21,746	823	461	10,641	2,489	238	201	...	980	2,240,257	...	...	2,009	2,279,845	...	2,279,845

TABLE 3

Ministerial Expenditures by Standard Object—Concluded (in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽¹⁾ (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment ⁽²⁾ (9)	Transfer payments ⁽³⁾ (10)	Public debt charges ⁽⁴⁾ (11)	Other subsidies and payments ⁽⁵⁾ (12)	Less: revenues netted against expenditures			Total ministerial net expenditures
														External revenues	Internal revenues	Total	
25	Old Port of Montreal Corporation Inc.	...	...	...	...	...	...	...	...	...	...	...	21,150	...	...	...	21,150
	The Jacques Cartier and Champlain Bridges Incorporated	...	...	...	...	...	...	...	...	...	...	...	49,138	...	...	...	49,138
	Transportation Appeal Tribunal of Canada	799	188	28	673	21	1	31	...	6	...	...	2	...	...	1,749	1,749
	VIA Rail Canada Inc.	...	...	...	...	...	...	...	...	...	...	...	269,122	...	...	269,122	269,122
	Total Ministry	534,623	56,618	5,961	208,174	8,880	24,122	23,552	1,900	47,458	2,742,348	...	1,140,481	323,873	34,535	358,408	4,435,709
	Treasury Board	2,207,998	5,275	1,008	77,611	1,005	675	1,524	...	3,347	585	...	(2,364)	6,973	330,066	337,039	1,959,625
	Canada School of Public Service	77,228	5,878	1,174	42,544	4,754	745	2,402	...	3,149	375	...	1,480	...	...	...	139,729
	Office of the Commissioner of Lobbying	2,759	60	62	738	9	2	36	...	763	...	...	37	...	...	...	4,466
	Office of the Public Sector Integrity Commissioner	2,528	131	140	789	16	3	41	...	19	...	...	3	...	...	...	3,670
	Public Service Human Resources Management Agency of Canada	65,659	2,691	949	20,512	684	875	446	...	1,960	...	...	193	...	...	...	93,969
26	Total Ministry	2,356,172	14,035	3,333	142,194	6,468	2,300	4,449	...	9,238	960	...	(651)	6,973	330,066	337,039	2,201,459
	Veterans Affairs	330,726	39,696	2,172	341,874	9,458	11,421	215,144	27,268	6,679	2,350,617	...	28,219	...	...	...	3,353,274
27	Western Economic Diversification	39,174	3,877	373	8,316	931	505	681	...	1,307	187,008	...	1	...	...	...	242,173
	Total ministerial net expenditures	34,879,065	3,391,103	331,654	9,405,181	2,505,886	3,305,783	3,158,991	970,891	4,752,732	116,802,652	29,938,794	7,915,458	3,889,876	5,682,615	9,571,691	207,787,499

Notes: If no amount is shown, either the expenditures were less than \$500 or none were reported.

(1) Additional details are provided in Section 3 of Volume III.

(2) Additional details are provided in Section 4 of Volume III.

(3) Additional details are provided in Section 5 of Volume III.

(4) Additional details are provided in Section 6 of Volume III.

(5) Additional details are provided in Section 7 of Volume III.

TABLE 3a

Reconciliation of External Expenditures by Standard Object to Expenses

Table 3a reconciles total ministerial net expenditures (Table 3) with total external expenses reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, the accrual and other adjustments, the expenses of the consolidated Crown corporations and other entities, the tax credits and repayments, and the elimination of internal expenses and internal revenues netted against expenses.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations and other entities	Tax credits and repayments	Less:		TOTAL EXTERNAL EXPENSES
						Internal expenses	Internal revenues netted against expenses	
Transfer payments	116,802,652	16,473,945	(4,747,584)	396,013	9,367,789	...	...	138,292,815
Crown corporations	...	...	...	7,680,309	...	...	...	7,680,309
Personnel	34,879,065	(330,478)	1,044,815	...	...	...	...	35,593,402
Transportation and communications	3,391,103	...	(5,142)	...	...	18,148	143,567	3,224,246
Information	331,654	...	(1,099)	...	...	1,559	12,337	316,659
Professional and special services	9,405,181	...	(90,626)	...	...	209,318	1,655,918	7,449,319
Rentals	2,505,886	...	(136,956)	...	...	69,644	550,959	1,748,327
Utilities, materials and supplies	3,305,783	...	(88,427)	...	...	36,472	288,532	2,892,352
Repair and maintenance	3,158,991	...	(36,217)	...	...	5,781	45,732	3,071,261
Acquisition of land, buildings and works	970,891	...	(970,891)	...	...	...	...	...
Acquisition of machinery and equipment	4,752,732	...	(4,752,732)	...	...	...	...	...
Public debt charges	29,935,794	(960,574)	2,010,487	(5,983,276)	...	187,822	1,485,863	30,989,707
Other subsidies and payments	7,915,458	47,792	2,933,883	368,504	...	...	...	3,240,172
Amortization expenses	...	...	3,807,004	17,032	...	...	...	4,175,508
Loss on disposal of assets	...	...	155,568	...	...	...	...	172,600
Total gross	217,359,190	15,230,685	(877,917)	2,478,582	9,367,789	528,744	4,182,908	238,846,677
Other items:								
Employment Insurance Account	...	1,638,868	...	...	...	139,161	1,499,707	...
Revenues netted against expenditures—								
External revenues	(3,889,076)	...	3,889,076	...	...	...	...	...
Internal revenues	(5,682,615)	...	...	...	...	...	(5,682,615)	...
	(9,571,691)	1,638,868	3,889,076	...	...	139,161	(4,182,908)	...
Total expenses	207,787,499	16,869,553	3,011,159	2,478,582	9,367,789	667,905	...	238,846,677

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

TABLE 4

Ministerial Revenues

Table 4 presents revenues for each ministry. The "Total ministerial revenues" column represents revenues from all sources. This column represents tax and other revenues from both external and internal sources. It discloses total ministerial revenues as reported in the "Revenues" statement in each ministerial section of this volume.

Table 4a reconciles total ministerial revenues with external revenues reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Tax revenues	Other revenues					Total other revenues	Total ministerial revenues
			Return on investments ⁽¹⁾	Refunds of previous years' expenditures	Sales of goods and services ⁽²⁾	Proceeds from the disposal of surplus Crown assets	Miscellaneous ⁽³⁾		
2	Agriculture and Agri-Food Department	...	25,612	11,097	55,285	4,106	8,051	104,151	104,151
	Canadian Food Inspection Agency	...	...	...	53,717	432	415	54,564	54,564
	Canadian Grain Commission	...	...	...	38,796	1	...	38,797	38,797
	Total Ministry	...	25,612	11,097	147,798	4,539	8,466	197,512	197,512
3	Atlantic Canada Opportunities Agency Department	...	...	210	...	17	64,280	64,507	64,507
	Total Ministry	...	...	210	...	17	64,280	64,507	64,507
4	Canada Revenue Agency	159,712,937	...	5,175	496,377	785	3,451,363	3,953,700	163,666,637
5	Canadian Heritage Department	...	...	11,676	4,200	149	65,226	81,251	81,251
	Canadian Radio-television and Telecommunications Commission	...	...	106	54,790	1	37	54,934	54,934
	Library and Archives of Canada	...	...	244	392	104	73	813	813
	National Battlefields Commission	...	...	...	2,344	...	...	2,344	2,344
	National Film Board	...	...	...	6,251	...	...	6,251	6,251
	Public Service Commission	...	...	508	11,125	5	1,446	13,084	13,084
	Public Service Labour Relations Board	...	...	11	...	...	...	11	11
	Public Service Staffing Tribunal	...	...	76	...	...	...	76	76
	Status of Women—Office of the Co-ordinator	...	...	17	...	...	...	17	17
	Total Ministry	...	...	12,638	79,102	259	66,782	158,781	158,781

6	Citizenship and Immigration									
	Department	...	560	4,422	483,489	11	100	488,582	488,582	81
	Immigration and Refugee Board of Canada	...	...	74	...	2	5	81	...	...
Total Ministry		...	560	4,496	483,489	13	105	488,663	488,663	...
7	Economic Development Agency of Canada for the Regions of Quebec									
	Department	...	...	52,019	...	13	821	52,853	52,853	...
	Total Ministry	...	...	52,019	...	13	821	52,853	52,853	...
8	Environment									
	Department	...	...	3,000	77,441	881	617	81,939	81,939	...
	Canadian Environmental Assessment Agency	...	...	57	3,364	...	2	3,423	3,423	...
	National Round Table on the Environment and the Economy									
	Parks Canada Agency	...	...	2,436	112,029	...	34	114,499	114,499	...
	Total Ministry	...	...	5,493	192,834	881	654	199,862	199,862	...
9	Finance									
	Department	...	4,993,534	853	88	2	407,860	5,402,337	5,402,337	...
	Auditor General	...	...	16	...	1	872	889	889	...
	Canadian International Trade Tribunal									
	Financial Consumer Agency of Canada	...	...	247	...	...	1	248	248	...
	Financial Transactions and Reports Analysis Centre of Canada	...	...	75	7,677	...	...	7,677	7,677	...
	Office of the Superintendent of Financial Institutions									
	Office of the Superintendent of Financial Institutions	...	...	...	92,861	2	9	92,872	92,872	...
	Total Ministry	...	4,993,534	1,191	100,626	5	408,742	5,504,098	5,504,098	...
10	Fisheries and Oceans									
	Department	...	...	6,414	91,912	1,977	2,590	102,893	102,893	...
	Total Ministry	...	...	6,414	91,912	1,977	2,590	102,893	102,893	...
11	Foreign Affairs and International Trade									
	Department	...	142,745	12,459	377,450	2,107	676,090	1,210,851	1,210,851	...
	Canadian International Development Agency	...	5,149	13,906	...	1	163,099	182,155	182,155	...
	International Joint Commission									
	International Joint Commission	...	...	458	...	...	275	733	733	...
	NAFTA Secretariat—Canadian Section	...	...	7	...	...	...	7	7	...
12	Governor General									
	Department	...	147,894	26,830	377,450	2,108	839,464	1,393,746	1,393,746	...
	Total Ministry	...	147,894	26,830	377,450	2,108	839,464	1,393,746	1,393,746	...
12	Governor General									
	Department	...	...	...	...	...	96	96	96	...
	Total Ministry	...	...	...	...	...	96	96	96	...

TABLE 4

Ministerial Revenues—Continued

(in thousands of dollars)

Section	Department or agency	Tax revenues	Return on investments ⁽¹⁾	Refunds of previous years' expenditures	Sales of goods and services ⁽²⁾	Other revenues			
						Proceeds from the disposal of surplus Crown assets	Miscellaneous ⁽³⁾	Total other revenues	Total ministerial revenues
13	Health								
	Department	...	...	47,760	83,006	375	76	131,217	131,217
	Assisted Human Reproduction Agency of Canada	...	...	36	...	...	...	36	36
	Canadian Institutes of Health Research	...	...	3,098	...	...	...	3,098	3,098
	Hazardous Materials Information Review Commission	...	...	39	578	...	...	617	617
	Patented Medicine Prices Review Board	...	...	19	24,760	1	...	24,780	24,780
14	Public Health Agency of Canada	...	...	11,731	142	14	120	12,007	12,007
	Total Ministry	...	...	62,683	108,486	390	196	171,755	171,755
15	Human Resources and Skills Development								
	Department	...	501,122	32,507	12,214	70	172,495	718,408	718,408
	Canada Industrial Relations Board	...	...	34	1	1	...	36	36
	Canada Mortgage and Housing Corporation	...	393,182	...	...	...	27,022	420,204	420,204
	Canadian Centre for Occupational Health and Safety	...	...	...	3,650	...	...	3,650	3,650
	Total Ministry	...	894,304	32,541	15,865	71	199,517	1,142,298	1,142,298
16	Indian Affairs and Northern Development								
	Department	...	136,440	55,447	140,514	87	8,545	341,033	341,033
	Canadian Polar Commission	...	...	10	...	...	...	10	10
	Indian Specific Claims Commission	...	...	41	1	42	1	42	42
	Office of Indian Residential Schools Resolution of Canada	...	...	140	...	...	...	140	140
	Total Ministry	...	136,440	55,638	140,514	87	8,546	341,225	341,225
17	Industry								
	Department	...	16,617	29,310	4,764,434	209	165,901	4,976,471	4,976,471
	Canadian Space Agency	...	...	652	6,444	19	394	7,509	7,509
	Competition Tribunal	...	...	2	...	...	...	2	2
	Copyright Board	...	...	2	...	...	...	2	2
	National Research Council of Canada	...	...	1,782	92,027	168	...	93,977	93,977
18	Natural Sciences and Engineering Research Council	...	...	471	...	...	3	474	474
	Social Sciences and Humanities Research Council	...	...	2,759	...	...	2	2,761	2,761

Statistics Canada									
Total Ministry		16,617	36,045	119,895	23	1,378	122,363	122,363	5,203,559
<hr/>									
17	Justice								
	Department		33,960	241,894	7	529	276,390	276,390	62
	Canadian Human Rights Commission		45	...	...	17	62	62	2
	Canadian Human Rights Tribunal		1	...	...	...	2	2	12,798
	Commissioner for Federal Judicial Affairs		...	217	...	12,581	12,798	12,798	4,545
	Courts Administration Service		170	1,649	8	2,718	4,545	12,922	241
	Office of the Director of Public Prosecutions		395	11,489	...	1,038	12,922	241	290
	Offices of the Information and Privacy Commissioners of Canada		240	...	...	1	241	290	307,250
	Supreme Court of Canada		66	155	8	61	290	307,250	...
Total Ministry		...	34,877	255,404	24	16,945	307,250	307,250	...
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18	National Defence								
	Department	2,574	65,991	499,810	14,929	15,313	598,617	598,617	2
	Canadian Forces Grievance Board	...	2	2	2	598,619
Total Ministry		2,574	65,993	499,810	14,929	15,313	598,619	598,619	...
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19	Natural Resources								
	Department	2	65,725	2,712,040	414	6	2,778,187	2,778,187	84,707
	Canadian Nuclear Safety Commission	...	140	84,565	...	2	84,707	84,707	52,263
	National Energy Board	...	84	52,179	...	...	52,263	52,263	28
	Northern Pipeline Agency	28	28	28	2,915,185
Total Ministry		2	65,949	2,848,812	414	8	2,915,185	2,915,185	...
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20	Parliament								
	The Senate	...	104	9	113	113	1,384
	House of Commons	...	561	816	2	5	1,384	1,384	941
	Library of Parliament	...	48	892	1	...	941	941	7
	Office of the Conflict of Interest and Ethics Commissioner	...	7	7	7	...
Total Ministry		...	720	1,708	3	14	2,445	2,445	...
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21	Privy Council								
	Department	...	1,279	...	7	10	1,296	1,296	1,082
	Canadian Intergovernmental Conference Secretariat	1,082	1,082	1,082	41
	Canadian Transportation Accident Investigation and Safety Board	...	...	1	19	20	41	41	(9)
	Chief Electoral Officer	...	(14)	...	1	4	(9)	(9)	4
	Office of the Commissioner of Official Languages	...	4	...	...	...	4	4	...

TABLE 4

Ministerial Revenues—Concluded (in thousands of dollars)

Section	Department or agency	Other revenues						
		Tax revenues	Return on investments ⁽¹⁾	Refunds of previous years' expenditures	Sales of goods and services ⁽²⁾	Proceeds from the disposal of surplus Crown assets	Miscellaneous ⁽³⁾	Total other revenues
	Security Intelligence Review Committee	...	...	6	...	...	...	6
	Total Ministry	...	...	1,276	1	27	1,116	2,420
22	Public Safety and Emergency Preparedness							
	Department							
	Canada Border Services Agency	22,622,415	...	15,551	...	...	60	15,611
	Canadian Security Intelligence Service	...	...	930	24,726	276	73,608	99,540
	Correctional Service	...	29	2,101	2,331	2,128	53	6,642
	National Parole Board	...	...	2,961	100,060	602	668	104,291
	Office of the Correctional Investigator	...	...	19	1,336	29	...	1,384
	Royal Canadian Mounted Police	...	...	21	...	...	...	21
	Royal Canadian Mounted Police External Review Committee	...	15	14,222	1,615,744	11,618	...	1,641,599
	Royal Canadian Mounted Police Public Complaints Commission	...	...	29	...	...	...	29
		...	...	21	...	...	4	25
	Total Ministry	22,622,415	44	35,855	1,744,197	14,653	74,393	1,869,142
23	Public Works and Government Services							
		...	...	20,956	3,400,084	259	34,582	3,455,881
24	Transport							
	Department							
	Canadian Transportation Agency	...	43,766	14,219	384,805	881	2,744	446,415
	Office of Infrastructure of Canada	...	...	29	15	...	58	102
	Transportation Appeal Tribunal of Canada	...	...	1,133	...	1	7	1,141
		...	...	38	...	...	...	38
	Total Ministry	...	43,766	15,419	384,820	882	2,809	447,696
25	Treasury Board							
	Secretariat	...	...	13,206	3,183	7	12,563	28,959
	Canada School of Public Service	...	...	599	66,785	3	30	67,417
	Office of the Commissioner of Lobbying	...	...	2	...	...	...	2
	Office of the Public Sector Integrity Commissioner	...	...	128	...	...	...	128

	...	...	1,210	...	...	...	1	1,211	1,211
Total Ministry	...	...	15,145	69,968	10	12,594	97,717	97,717	97,717
26 Veterans Affairs	...	...	12,612	18,382	77	3,601	34,672	34,672	34,672
27 Western Economic Diversification	...	...	4,513	...	2	3,396	7,911	7,911	7,911
Total ministerial revenues	182,335,352	6,261,347	585,785	16,440,439	42,844	5,384,071	28,714,486	211,049,838	211,049,838

Note: If no amount is shown, either the revenues were less than \$500 or none were reported.

(1) Additional details are provided in Section 10 of Volume III. It includes return on investments for \$1,146,986, Crown corporation revenues for \$3,253,155, Exchange Fund Account for \$1,852,821 and International Monetary Fund for \$8,386. The total amount includes \$1,861,207 related to foreign exchange revenues (\$1,852,821 for Exchange Fund Account and \$8,386 for International Monetary Fund), and \$3,253,155 related to enterprise Crown corporations which have been respectively reclassified to foreign exchange revenues and Crown corporation revenues in Table 4a of this volume.

(2) Details of Sales of goods and services are presented in Table 4b of this volume.

(3) Includes domestic comarge for \$171,195 and net gain on exchange for \$179,333. The amount of \$179,333 has been reclassified to foreign exchange revenues in Table 4a of this volume.

TABLE 4a

Recapitulation of External Revenues by Source

Table 4a reconciles total ministerial revenues (Table 4) with external revenues reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume 1. The reconciling items include the revenues from the consolidated specified purpose accounts, the accrual of accounts receivable and the adjustment of the Exchange Fund Account to recognize the international reserves held in the Account, the accrual and deferral of other revenues, the revenues of Crown corporations and other entities, tax credits and repayments and the elimination of internal revenues.

(in thousands of dollars)

	Total ministerial revenues	Consolidated specified purpose accounts	Accrual and other adjustments	Crown corporations and other entities	Tax credits and repayments	Internal revenues ⁽¹⁾	TOTAL EXTERNAL REVENUES
TAX REVENUES—							
Income tax revenues—							
Personal	106,755,491	...	...	...	9,367,789	(99,000)	116,024,280
Corporate	29,475,891	...	...	...	...	...	29,475,891
Non-resident	6,297,910	...	...	...	...	...	6,297,910
	142,529,292	...	...	...	9,367,789	(99,000)	151,798,081
Other taxes and duties—							
Goods and services tax	25,739,875	...	...	...	...	...	25,739,875
Energy taxes—							
Excise tax—Gasoline	4,095,625	...	...	...	...	...	4,095,625
Excise tax—Aviation gasoline and diesel fuel	1,065,007	...	...	...	...	...	1,065,007
	5,160,632	...	...	...	...	...	5,160,632
Customs import duties	4,036,148	...	...	...	...	...	4,036,148
Other excise taxes and duties—							
Excise duties	4,056,251	...	...	...	...	...	4,056,250
Air travellers security charge	386,461	...	...	...	...	...	386,461
Miscellaneous excise taxes and duties	426,693	...	...	...	...	...	426,693
	4,869,405	...	...	...	...	...	4,869,404
	39,806,060	...	...	...	...	...	39,806,059
TOTAL TAX REVENUES	182,335,352	...	...	...	9,367,789	(99,000)	191,604,140
EMPLOYMENT INSURANCE PREMIUMS	...	17,217,052	...	...	...	(330,477)	16,886,575

OTHER REVENUES—									
Crown corporation revenues—									
Consolidated Crown corporations	...				1,842,821	...	...	...	1,842,821
Enterprise Crown corporations and other government business enterprises—									
Share of annual profit	2,120,479				2,677,632	...	...	...	4,772,502
Interest and other	1,132,676				12,287	...	...	...	1,144,963
	3,253,155				(13,322)	...	...	...	7,760,286
Other program revenues—									
Return on investments	1,146,985				800,945	...	...	(34,641)	1,913,289
Refunds of previous years' expenditures	585,785				(543,406)	...	...	(42,380)	...
Sales of goods and services—									
Rights and privileges	3,391,948				434,267	...	...	(6,918)	3,819,297
Lease and use of public property	1,196,912				31,615	...	...	(710,758)	517,769
Services of a regulatory nature	1,478,629				(9,691)	...	...	(423,167)	1,045,771
Services of a non-regulatory nature	3,724,858				466,349	...	...	(1,618,066)	2,573,141
Sales of goods and information products	1,496,668				2,084	...	...	(1,206,374)	292,378
Other fees and charges	5,151,424				(4,360,518)	...	...	(310,242)	480,664
Proceeds from the disposal of surplus Crown assets	42,844				(39,956)	...	...	(2,888)	...
Miscellaneous revenues—									
Interest and penalties	2,811,094				80	...	...	...	2,811,174
Other	2,393,644				(1,052,901)	...	...	(207,992)	1,651,168
	23,420,791				(4,271,132)	...	...	(4,563,426)	15,104,651
Foreign exchange net revenues—									
Exchange Fund Account	1,852,821				(120,524)	...	...	...	1,732,297
International Monetary Fund	8,386				(3,611)	...	...	...	4,775
Other	179,333				(180,368)	...	...	...	(1,035)
	2,040,540				(304,503)	...	...	...	1,736,037
TOTAL OTHER REVENUES	28,714,486			327,692	(4,588,957)	4,711,178	...	(4,563,426)	24,600,974
TOTAL REVENUES	211,049,838			17,544,744	(4,588,957)	4,711,178	9,367,789	(4,992,903)	233,091,689

Note: If no amount is shown, either the revenues were less than \$500 or none were reported.

(1) The total amount of internal revenues reduces total other revenues by \$4,563,426.673. This amount includes \$667,905 which represents internal expenses as detailed in Table 2a of this volume and \$3,895,521, 962 of respendable revenues.

TABLE 4b

Sales of goods and services

Table 4b presents details of revenues from the sales of goods and services for each ministry. Revenues include those from internal and external sources.
(in thousands of dollars)

	Rights and privileges	Lease and use of public property	Services of a regulatory nature	Services of a non-regulatory nature	Sales of goods and information products	Other fees and charges	Total
2 Agriculture and Agri-Food							
Department							
Canadian Food Inspection Agency	7,189	6,041	25,837	11,774	234	4,210	55,285
Canadian Grain Commission	...	41	53,148	...	...	528	53,717
	...	...	35,137	3,718	...	(59)	38,796
Total Ministry	7,189	6,082	114,122	15,492	234	4,679	147,798
4 Canada Revenue Agency	120	92	273,266	213,008	38	9,853	496,377
5 Canadian Heritage							
Department							
Canadian Radio-television and Telecommunications Commission	...	35	...	3,865	94	206	4,200
Library and Archives of Canada	...	...	54,790	...	...	...	54,790
National Battlefields Commission	...	...	...	...	366	26	392
National Film Board	2,208	...	...	...	4,040	2,344	2,344
Public Service Commission	...	...	...	11,125	...	3	6,251
	...	...	...	...	...	...	11,125
Total Ministry	2,208	35	54,790	14,990	4,500	2,579	79,102
6 Citizenship and Immigration							
Department	100,918	...	382,385	...	78	108	483,489
Total Ministry	100,918	...	382,385	...	78	108	483,489
8 Environment							
Department							
Canadian Environmental Assessment Agency	...	2,786	5,449	20,477	44,975	3,754	77,441
Parks Canada Agency	...	...	...	3,364	...	...	3,364
	...	20,802	...	85,857	1,193	4,177	112,029
Total Ministry	...	23,588	5,449	109,698	46,168	7,931	192,834

TABLE 4b

Sales of goods and services—Concluded
(in thousands of dollars)

	Rights and privileges	Lease and use of public property	Services of a regulatory nature	Services of a non-regulatory nature	Sales of goods and information products	Other fees and charges	Total
17 Justice							
Department	...	...	7,864	234,030	...	...	241,894
Commissioner for Federal Judicial Affairs	...	...	...	217	...	...	217
Courts Administration Service	...	...	1,405	...	244	...	1,649
Office of the Director of Public Prosecutions	...	...	...	11,489	...	...	11,489
Supreme Court of Canada	...	9	...	...	11	135	155
Total Ministry	...	9	9,269	245,736	255	135	255,404
18 National Defence							
Department	...	113,617	14	213,983	123,790	48,406	499,810
Total Ministry	...	113,617	14	213,983	123,790	48,406	499,810
19 Natural Resources							
Department	2,609,908	150	1,353	19,965	3,365	77,299	2,712,040
Canadian Nuclear Safety Commission	...	...	84,565	...	...	...	84,565
National Energy Board	...	...	52,178	...	...	1	52,179
Northern Pipeline Agency	28	...	...	...	...	...	28
Total Ministry	2,609,936	150	138,096	19,965	3,365	77,300	2,848,812
20 Parliament							
House of Commons	...	...	...	...	734	82	816
Library of Parliament	...	...	...	...	892	...	892
Total Ministry	...	...	...	...	1,626	82	1,708
21 Privy Council							
Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	...	1	1
Total Ministry	...	...	...	...	...	1	1

22 Public Safety and Emergency Preparedness

Canada Border Services Agency	1,659	...	9,172	13,696	...	199	24,726
Canadian Security Intelligence Service	...	62	1,643	...	...	626	2,331
Correctional Service	...	687	...	26,918	71,955	500	100,060
National Parole Board	...	...	...	1,336	...	...	1,336
Royal Canadian Mounted Police	...	...	7,521	1,549,697	...	58,526	1,615,744
Total Ministry	1,659	749	18,336	1,591,647	71,955	59,851	1,744,197

23 Public Works and Government Services

	...	755,518	127,826	1,121,004	1,105,720	290,016	3,400,084
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24 Transport

Department	8,044	287,526	23,576	49,014	1,564	15,081	384,805
Canadian Transportation Agency	15	15
Total Ministry	8,044	287,526	23,591	49,014	1,564	15,081	384,820

25 Treasury Board

Secretariat	...	...	...	...	...	3,183	3,183
Canada School of Public Service	66,785	66,785
Total Ministry	66,785	3,183	69,968

26 Veterans Affairs

	18,381	1	...	18,382
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Total ministerial revenues

	3,391,948	1,196,912	1,478,629	3,724,858	1,496,668	5,151,424	16,440,439
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Note: If no amount is shown, either the revenues were less than \$500 or none were reported.

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry

Table 5 presents the source and disposition of budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Available from previous years	Source of authorities			Section	Department or agency	Disposition of authorities		
	As shown in	Supplementary Estimates	Adjustments, warrants and transfers			Used in the current year	Overexpended	Available for use in subsequent years
	Main Estimates		Total available for use					Used in the previous year
4,585	2,569,278	519,811	(327,470)	2	Agriculture and Agri-Food	2,585,698	175,299	5,507
...	3,672	...	4,133		Department	4,133	...	3,438,828
386	573,563	43,014	77,996		Canadian Dairy Commission	...	...	3,848
36,744	5,213	26,500	2,001		Canadian Food Inspection Agency	51,481	...	681,261
...	...	...	...		Canadian Grain Commission	35,890	400	31,960
41,715	3,154,026	589,325	(247,012)		Total Ministry	3,271,180	227,180	39,694
...	...	...	...	3	Atlantic Canada Opportunities Agency	341,388	6,089	15
...	328,225	11,356	7,911		Department	8,650	...	371,597
...	8,650	...	...		Enterprise Cape Breton Corporation	...	...	8,650
...	336,875	11,356	7,911		Total Ministry	350,038	6,089	15
134,871	3,737,361	541,191	(42,761)	4	Canada Revenue Agency	4,198,657	24,941	147,064
...	...	...	...	5	Canadian Heritage	1,393,891	70,255	144
...	1,391,299	53,482	19,509		Department	182,088	...	1,391,565
...	180,526	...	1,562		Canada Council for the Arts	1,170,814	...	181,783
...	1,115,424	...	55,390		Canadian Broadcasting Corporation	5,000	...	1,103,962
...	...	5,000	...		Canadian Museum for Human Rights	69,546	...	...
...	61,429	5,380	2,737		Canadian Museum of Civilization	62,339	1,155	62,409
...	59,176	3,040	1,278		Canadian Museum of Nature	18,092	...	85,092
...	5,466	9,136	5,234		Canadian Radio-television and Telecommunications Commission	126,592	1,744	15,441
69	157,602	600	14,387		Library and Archives of Canada	52,523	45,962	122,456
...	49,553	...	2,970		National Arts Centre Corporation	10,941	725	55,931
...	9,983	400	1,283		National Battlefields Commission	67,875	618	12,927
5,977	65,042	...	3,415		National Film Board	56,033	...	71,167
...	53,268	1,830	1,805		National Gallery of Canada	35,471	870	51,912
...	31,028	4,205	238		National Museum of Science and Technology	106,285	...	32,126
...	96,628	2,221	12,958		Public Service Commission	5,522	...	102,881
...	6,756	5,402	1,151		Public Service Labour Relations Board	12,933	376	11,727
...	4,968	...	521		Public Service Staffing Tribunal	4,810	679	4,304

Registry of the Public Servants Disclosure										
...	1,833	...	(48)	1,785	...	836	949	...	...	1,002
...	24,761	9,656	1,680	36,097	...	32,468	3,629	...	...	25,291
...	107,172	...	1,753	108,925	...	108,925	...	...	...	105,203
6,046	3,421,914	100,352	127,823	3,656,135	...	3,517,462	132,484	...	6,189	3,437,179
6 Citizenship and Immigration										
6	1,319,502	63,495	50,082	1,433,085	...	1,316,905	116,169	...	11	1,119,507
...	113,377	...	11,046	124,423	...	114,728	9,695	...	...	103,250
6	1,432,879	63,495	61,128	1,557,508	...	1,431,633	125,864	...	11	1,222,757
7 Economic Development Agency of Canada for the Regions of Quebec										
2	287,387	6,236	2,992	296,617	...	293,421	3,183	...	13	336,385
8 Environment										
115	957,526	104,061	135,648	1,197,350	...	1,120,366	76,822	...	162	997,031
...	34,456	...	1,624	36,080	...	28,248	7,832	...	...	18,277
...
...	5,154	...	369	5,523	...	5,052	471	...	...	4,858
55,137	610,544	13,104	33,629	712,414	...	683,790	...	...	28,624	634,043
55,252	1,607,680	117,165	171,270	1,951,367	...	1,837,456	85,125	...	28,786	1,654,209
9 Finance										
68,578	79,952,543	(204,617)	(1,119,974)	78,696,530	...	78,527,515	100,441	...	68,574	81,213,025
...	81,859	...	6,080	87,939	...	84,437	3,502	...	...	82,322
...	10,152	...	857	11,009	...	9,819	1,190	...	...	10,061
...	...	...	9,465	9,465	...	9,465	...	...	...	7,939
...	53,626	...	3,137	56,763	...	50,593	6,170	...	...	51,122
60,558	853	...	20	61,431	...	(9,365)	5	...	70,791	(4,351)
...	...	100,500	(1,570)	98,930	...	3,430	95,500	...	...	...
129,136	80,099,033	(104,117)	(1,101,985)	79,022,067	...	78,675,894	206,808	...	139,365	81,360,118
1,938	1,681,992	60,379	116,015	1,860,324	...	1,747,545	111,453	...	1,326	1,616,633
10 Fisheries and Oceans										
11 Foreign Affairs and International Trade										
75,337	2,111,325	201,389	198,124	2,586,175	...	2,508,094	25,127	...	52,954	2,670,911
...	15,185	...	7	15,192	...	15,192	...	...	...	15,185
...	3,061,847	394,729	149,941	3,606,517	...	3,583,461	23,056	...	...	3,214,084
...	149,995	12,000	9,197	171,192	...	171,192	...	...	...	155,241
...	8,473	217	637	9,327	...	8,132	1,195	...	...	7,003
...	3,004	...	85	3,089	...	1,578	1,511	...	...	1,618
75,337	5,349,829	608,335	357,991	6,391,492	...	6,287,649	50,889	...	52,954	6,064,042
12 Governor General										
...	18,980	...	1,532	20,512	...	20,218	294	...	...	19,490

TABLE 5

Available from previous years	Source of authorities			Total available for use	Section	Department or agency	Disposition of authorities				Used in the previous year		
	As shown in	Adjustments, warrants and transfers					Used in the current year	Lapsed	Overexpended	Available for use in subsequent years			
	Main Estimates	Supplementary Estimates											
280	3,190,735	154,104	344,846	3,689,965	13	Health			3,668,091	21,499	...	375	4,286,014
...	...	...	...	...		Department of Assisted Human Reproduction Agency of Canada			5,290	7,433	...	...	4,897
...	928,569	38,675	6,759	974,003		Canadian Institutes of Health Research			969,415	4,588	...	...	974,071
...	3,565	...	1,710	5,275		Hazardous Materials Information Review Commission			4,921	354	...	...	3,621
...	5,842	4,700	617	11,159		Patented Medicine Prices Review Board			8,050	3,109	...	...	7,432
...	590,530	8,297	33,595	632,423		Public Health Agency of Canada			582,873	49,539	...	11	606,867
281	4,731,659	205,776	387,832	5,325,548		Total Ministry			5,238,640	86,522	...	386	5,882,902
70	39,741,189	(64,380)	119,755	39,796,634	14	Human Resources and Skills Development			39,564,486	231,832	...	316	39,320,978
...	12,508	...	1,578	14,086		Canada Industrial Relations Board			13,723	362	...	1	12,516
...	2,293,949	11,100	...	2,305,049		Canada Mortgage and Housing Corporation			2,206,892	98,157	...	...	2,154,549
...	1,973	...	88	2,061		Canadian Artists and Producers Professional Relations Tribunal			1,015	1,046	...	...	1,055
...	4,713	...	599	5,312		Canadian Centre for Occupational Health and Safety			4925	387	...	...	4,651
70	42,054,332	(53,280)	122,020	42,123,142		Total Ministry			41,791,041	331,784	...	317	41,493,749
31,937	6,206,974	617,579	374,467	7,230,957	15	Indian Affairs and Northern Development			6,938,947	260,187	...	31,823	7,268,728
...	990	...	51	1,041		Department of Canadian Polar Commission			997	44	...	...	980
...	4,300	...	...	4,300		First Nations Statistical Institute			1,097	3,203	...	...	...
...	...	58,373	...	58,373		Indian Residential Schools Truth and Reconciliation Commission			2,718	55,655	...	...	...
...	4,229	3,957	(2,756)	5,430		Indian Specific Claims Commission			4,994	436	...	...	6,106
...	...	...	...	...		Office of Indian Residential Schools Resolution of Canada			15,035	521	...	...	519,864
...	294,695	1,397	(279,139)	15,556		Registry of the Specific Claims Tribunal			1,387	10	...	...	...
31,937	6,511,188	681,306	92,623	7,317,054		Total Ministry			6,965,175	320,056	...	31,823	7,795,678
139,563	972,543	281,121	106,922	1,500,149	16	Industry			1,228,571	118,933	...	152,645	1,363,914
15	368,217	300	13,485	382,017		Department of Canadian Space Agency			305,979	76,019	...	19	291,661
...	82,646	...	10	82,656		Canadian Tourism Commission			82,656	...	...	...	79,282

...	1,699	...	408	2,107	...	1,692	415	...	1,697
...	2,606	...	162	2,768	...	2,678	90	...	2,521
66,118	698,278	12,749	64,167	841,312	...	757,930	13,795	...	771,150
...	958,205	68,545	5,013	1,031,763	...	1,029,809	1,954	...	1,012,460
...	645,687	32,464	2,667	680,818	...	679,547	1,271	...	681,047
...	7,129	...	...	7,129	...	7,129	...	...	7,129
...	462,742	5,141	72,783	540,666	...	497,361	43,305	...	474,031
205,696	4,199,752	400,320	245,617	5,071,385	...	4,593,352	255,782	...	4,684,892
Total Ministry									
17									
Justice									
...	696,252	35,475	41,477	773,204	...	737,094	36,106	...	686,163
...	20,608	...	2,279	22,887	...	22,369	518	...	21,993
...	4,376	...	283	4,659	...	3,885	774	...	4,178
...	408,161	446	13,509	422,116	...	421,428	688	...	399,931
16	57,839	6,390	6,925	71,170	...	68,089	3,073	8	60,638
...	138,697	17,534	8,545	164,776	...	132,191	32,585	...	109,939
9	25,492	4,864	2,239	32,604	...	31,972	631	1	24,993
...	29,080	...	2,422	31,502	...	29,869	1,625	8	30,745
25	1,380,505	64,709	77,679	1,522,918	...	1,446,897	76,000	21	1,338,580
Total Ministry									
18									
National Defence									
17,401	18,293,756	996,890	547,383	19,855,430	...	19,184,852	670,247	...	17,524,049
...	6,436	...	543	6,979	...	6,035	944	...	6,222
...	3,431	1,204	246	4,881	...	3,867	1,014	...	2,909
...	...	...	1,485	1,485	...	1,412	73	...	...
17,401	18,303,623	998,094	549,657	19,868,775	...	19,196,166	672,278	331	17,533,180
Total Ministry									
19									
Natural Resources									
10,908	2,342,874	2,179,531	353,635	4,886,948	...	4,677,486	199,981	...	3,341,056
...	152,273	400,000	...	552,273	...	552,273	...	...	197,856
7	90,180	20,445	9,884	120,516	...	118,023	2,493	...	99,845
...	66,239	...	...	66,239	...	66,239	...	...	60,000
...	46,168	267	8,591	55,026	...	50,417	4,609	...	45,357
...	265	...	(8)	257	...	140	117	...	136
10,915	2,697,999	2,600,243	372,102	5,681,259	...	5,464,578	207,200	...	3,744,250
Total Ministry									
20									
Parliament									
...	90,232	...	(1,070)	89,162	...	81,578	7,584	...	78,902
...	425,052	3,982	(3,326)	425,708	...	417,180	8,528	...	400,856
...	39,692	600	981	41,273	...	39,369	1,904	...	34,915
...	7,128	...	(13)	7,115	...	5,451	1,664	...	4,853
...	791	...	(17)	774	...	771	3	...	916
...	562,895	4,582	(3,445)	564,032	...	544,349	19,683	...	520,442
Total Ministry									

Source and Disposition of Budgetary Authorities by Ministry—Concluded

(in thousands of dollars)

Source of authorities				Disposition of authorities							
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
32	123,226	25,049	13,154	161,461	21	Privy Council Department Canadian Intergovernmental Conference Secretariat Canadian Transportation Accident Investigation and Safety Board Chief Electoral Officer Office of the Commissioner of Official Languages Public Appointments Commission Secretariat Security Intelligence Review Committee	149,329 5,412 31,604 355,164 21,167 346 2,399	12,125 1,601 512 3,359 873 690 609	...	7	137,692
...	6,514	...	499	7,013						...	5,025
...	28,983	...	3,137	32,120						...	30,441
...	110,501	249,311	(1,289)	358,523						...	120,740
1	19,906	...	2,133	22,040						...	20,346
...	1,067	...	(31)	1,036						...	113
...	2,921	...	87	3,008						...	2,626
33	293,118	274,360	17,690	585,201		Total Ministry	565,421	19,769	...	11	316,983
...	414,983	32,520	(24,609)	422,894	22	Public Safety and Emergency Preparedness Department Canada Border Services Agency Canadian Security Intelligence Service Correctional Service National Parole Board Office of the Correctional Investigator Royal Canadian Mounted Police Royal Canadian Mounted Police External Review Committee Royal Canadian Mounted Police Public Complaints Commission	391,831 1,647,636 430,518 2,231,306 48,534 3,532 2,895,649 1,393 8,342	31,063 ... 41,833 130,399 4,807 697 174,328 166 916	...	...	339,906 1,448,707 390,040 1,963,935 43,430 3,122 2,455,813 1,214 6,816
230,397	1,495,142	11,937	119,338	1,856,814						...	209,178
25	449,724	7,264	16,845	473,838						...	1,507
19,182	2,174,195	20,158	157,972	2,371,507						...	9,802
3	45,911	1,007	6,434	53,355						...	14
...	3,793	...	436	4,229						...	3,122
4,060	2,676,159	120,280	273,391	3,073,890						...	2,455,813
...	1,485	...	74	1,559						...	1,214
...	8,676	...	582	9,258						...	6,816
253,667	7,270,068	193,166	550,463	8,267,364		Total Ministry	7,658,741	384,209	...	224,414	6,652,983
384,032	2,343,060	252,692	98,388	3,078,172	23	Public Works and Government Services	2,459,371	234,521	...	384,280	2,348,170
3,039	1,032,335	372,700	54,495	1,462,569	24	Transport Department Canada Post Corporation Canadian Air Transport Security Authority Canadian Transportation Agency Federal Bridge Corporation Limited Marine Atlantic Inc. National Capital Commission Office of Infrastructure of Canada	1,040,016 97,210 427,848 26,986 1,332 117,476 103,837 2,279,845	421,672 ... 8,308 2,209 9,372 ... 6,984 1,070,874	...	881	835,704 122,210 440,717 25,491 98 74,445 96,095 1,954,768
...	97,210	...	...	97,210						...	...
...	271,754	158,402	...	436,156						...	...
17	26,094	...	3,084	29,195						...	...
...	10,204	500	...	10,704						...	...
...	106,354	...	7,000	117,476						...	...
...	94,247	15,432	1,142	110,821						...	...
...	2,455,537	892,854	2,329	3,350,720						...	...

TABLE 6

Source and Disposition of Non-Budgetary Authorities by Ministry

Table 6 presents the source and disposition of non-budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities					Disposition of authorities						
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
203,099	...	...	...	203,099	2	Agriculture and Agri-Food Canadian Dairy Commission Farm Credit Canada Total Ministry	3,227	...	...	199,872	50,944
7,629,965	...	...	4,130,580	11,760,545			...	...	11,760,545	...	
7,833,064	...	...	4,130,580	11,963,644			3,227	...	...	11,960,417	50,944
75,610	...	...	...	75,610	6	Citizenship and Immigration Department Total Ministry	(736)	...	...	76,346	(3,690)
75,610	...	...	...	75,610			(736)	...	...	76,346	(3,690)
...	3,075	...	132,269,486	132,272,561	9	Finance Department Canada Deposit Insurance Corporation Total Ministry	132,272,561	...	...	...	5,166,614
6,000,000	...	...	...	6,000,000			...	...	6,000,000	...	
6,000,000	3,075	...	132,269,486	138,272,561			132,272,561	...	...	6,000,000	5,166,614
50,000	...	...	...	50,000	10	Fisheries and Oceans Freshwater Fish Marketing Corporation Total Ministry	...	...	...	50,000	...
50,000	...	...	...	50,000			...	...	50,000	...	
85,043,963	88,200	...	(2,636,495)	82,495,668	11	Foreign Affairs and International Trade Department Canadian Commercial Corporation Canadian International Development Agency Total Ministry	701,981	...	...	81,793,687	(581,139)
10,000	...	...	...	10,000			...	...	10,000	...	
7,356,731	8,004	...	1,547,959	8,912,694			235,036	...	8,677,658	255,369	
92,410,694	96,204	...	(1,088,536)	91,418,362			937,017	...	90,481,345	(325,770)	
...	906,297 (210,200)	(18,550)	100,164	987,911 (210,200)	14	Human Resources and Skills Development Department Canada Mortgage and Housing Corporation Total Ministry	987,911 (210,226)	...	...	...	1,099,489 (258,431)
...	696,097	(18,550)	100,164	777,711			777,685	26	...	...	841,058

60,374	60,503	16,000	...	136,877	15	Indian Affairs and Northern Development Department	53,772	22,731	...	60,374	53,088
60,374	60,503	16,000	...	136,877		Total Ministry	53,772	22,731	...	60,374	53,088
1,950	800	...	...	2,750	16	Industry Department	...	800	...	1,950	...
1,950	800	...	...	2,750		Total Ministry	...	800	...	1,950	...
79,612	...	...	...	79,612	18	National Defence Department	6,614	...	...	72,998	9,729
79,612	...	...	...	79,612		Total Ministry	6,614	...	...	72,998	9,729
50,000	...	...	...	50,000	19	Natural Resources Cape Breton Development Corporation	...	...	...	50,000	...
50,000	...	...	...	50,000		Total Ministry	...	...	...	50,000	...
46	...	...	...	46	22	Public Safety and Emergency Preparedness Correctional Service	(1)	...	...	47	...
46	...	...	...	46		Total Ministry	(1)	...	...	47	...
54,331	...	...	...	54,331	23	Public Works and Government Services	2,073	...	...	52,258	4,916
500,000	...	...	...	500,000	24	Transport Canada Post Corporation	...	...	...	500,000	...
75,000	...	...	...	75,000		Royal Canadian Mint	...	...	...	75,000	...
575,000	...	...	...	575,000		Total Ministry	...	...	...	575,000	...
604,982	...	...	...	604,982	26	Veterans Affairs	(3)	...	...	604,985	...
107,795,663	856,679	(2,550)	135,411,694	244,061,486		Total Government	134,052,209	23,557	...	109,985,720	5,796,889

Note: If no amount is shown, either the loans, investments or advances were less than \$500 or none were reported.

Source and Disposition of Authorities by Type (Voted and Statutory)

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the “Main Estimates” and additional requests are called “Supplementary Estimates”. With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in Appropriation Acts and are generally referred to as “annual” or “voted” authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these “statutory” authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

The totals of these authorities are reduced by the amount of their current year use to determine the balances which lapse, are overexpended or are carried forward to future years, depending upon the type of authority. In cases where the spending of loan repayments is authorized, the non-budgetary spending is reported net of such repayments.

Source of authorities				Disposition of authorities							
Available from previous years	As shown in		Adjustments, warrants and transfers ⁽¹⁾	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
...	1,456,792	560,745	112,432	2,129,969	2	Agriculture and Agri-Food	1,902,789	227,180	...	...	1,968,996
41,715	1,697,234	28,580	(359,444)	1,408,085		Budgetary—Voted Statutory	1,368,391	...	...	39,694	2,186,901
41,715	3,154,026	589,325	(247,012)	3,538,054			3,271,180	227,180	...	39,694	4,155,897
7,833,064	...	...	4,130,580	11,965,644		Non-budgetary—Statutory	3,227	...	...	11,960,417	50,944

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)—Continued
(in thousands of dollars)

Source of authorities				Disposition of authorities							
Available from previous years	As shown in		Adjustments, warrants and transfers ⁽¹⁾	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
10 Fisheries and Oceans											
					Budgetary—Voted	Statutory					
...	1,563,361	60,379	110,012	1,733,752			1,622,299	111,453	...	...	1,495,390
1,938	118,631	...	6,003	126,572			125,246	...	...	1,326	121,243
1,938	1,681,992	60,379	116,015	1,860,324			1,747,545	111,453	...	1,326	1,616,633
50,000	...	...	...	50,000		Non-budgetary—Voted	...	...	...	50,000	...
11 Foreign Affairs and International Trade											
					Budgetary—Voted	Statutory					
...	4,982,367	608,335	185,267	5,775,969			5,725,080	50,889	...	...	5,003,490
75,337	367,462	...	172,724	615,523			562,569	...	...	52,954	1,060,552
75,337	5,349,829	608,335	357,991	6,391,492			6,287,649	50,889	...	52,954	6,064,042
31,721	...	...	227,032	258,753		Non-budgetary—Voted	243,796	...	...	14,957	262,638
92,378,973	96,204	...	(1,315,568)	91,159,609		Statutory	693,221	...	...	90,466,388	(588,408)
92,410,694	96,204	...	(1,088,536)	91,418,362			937,017	...	...	90,481,345	(325,770)
12 Governor General											
					Budgetary—Voted	Statutory					
...	16,455	...	1,523	17,978			17,684	294	...	...	16,989
...	2,525	...	9	2,534			2,534	...	...	...	2,501
...	18,980	...	1,532	20,512			20,218	294	...	...	19,490
13 Health											
					Budgetary—Voted	Statutory					
...	4,584,038	205,776	148,113	4,937,927			4,851,610	86,317	...	...	4,647,255
281	147,621	...	239,719	387,621			387,030	205	...	386	1,235,647
281	4,731,659	205,776	387,832	5,325,548			5,238,640	86,522	...	386	5,882,902
14 Human Resources and Skills Development											
					Budgetary—Voted	Statutory					
...	4,591,908	145,391	80,595	4,817,894			4,486,110	331,784	...	...	5,698,480
70	37,462,424	(198,671)	41,425	37,305,248			37,304,931	...	...	317	35,795,269
70	42,054,332	(53,280)	122,020	42,123,142			41,791,041	331,784	...	317	41,493,749
...	696,097	(18,550)	100,164	777,711		Non-budgetary—Statutory	777,685	26	...	...	841,058

15 Indian Affairs and Northern Development

...	6,352,163	681,306	84,232	7,117,701	84,232	6,797,654	320,047	...	7,604,279
31,937	159,025	...	8,391	199,353	...	167,521	9	...	191,399
31,937	6,511,188	681,306	92,623	7,317,054	...	6,965,175	320,056	...	7,795,678
60,374	60,503	16,000	...	136,877	...	53,772	22,731	...	53,088
Non-budgetary—Voted									

16 Industry

...	3,826,159	376,835	186,070	4,389,064	...	4,133,324	255,740	...	4,166,414
205,696	373,593	23,485	79,547	682,321	...	460,028	42	...	518,478
205,696	4,199,752	400,320	265,617	5,071,385	...	4,593,352	255,782	...	4,684,892
1,950	800	...	...	2,750	...	...	800	...	1,950
Non-budgetary—Voted									

17 Justice

...	884,656	64,709	68,971	1,018,336	...	942,344	75,992	...	863,566
25	495,849	...	8,708	504,582	...	504,553	8	...	475,014
25	1,380,505	64,709	77,679	1,522,918	...	1,446,897	76,000	...	1,338,580
Non-budgetary—Voted									

18 National Defence

...	17,077,734	998,094	353,382	18,429,210	...	17,756,932	672,278	...	16,189,197
17,401	1,225,889	...	196,275	1,439,565	...	1,439,234	...	...	1,343,983
17,401	18,303,623	998,094	549,657	19,868,775	...	19,196,166	672,278	...	17,533,180
79,612	...	...	...	79,612	...	6,614	...	...	72,998
Non-budgetary—Voted									

19 Natural Resources

...	1,540,669	446,732	75,696	2,063,097	...	1,855,909	207,188	...	1,278,506
10,915	1,157,330	2,153,511	296,406	3,618,162	...	3,608,669	12	...	2,465,744
10,915	2,697,999	2,600,243	372,102	5,681,259	...	5,464,578	207,200	...	3,744,250
50,000	...	...	...	50,000	...	...	...	...	50,000
Non-budgetary—Voted									

20 Parliament

...	377,559	3,178	1,569	382,306	...	362,623	19,683	...	349,504
...	185,336	1,404	(5,014)	181,726	...	181,726	...	...	170,938
...	562,895	4,582	(3,445)	564,032	...	544,349	19,683	...	520,442
Non-budgetary—Voted									

21 Privy Council

...	185,640	26,481	21,849	233,970	...	214,203	19,767	...	198,769
33	107,478	247,879	(4,159)	351,231	...	351,218	2	...	118,214
33	293,118	274,360	17,690	585,201	...	565,421	19,769	...	316,983
Non-budgetary—Voted									

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)—Concluded
(in thousands of dollars)

Source of authorities					Disposition of authorities						
Available from previous years	As shown in			Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers ⁽¹⁾								
22 Public Safety and Emergency Preparedness											
230,277	6,455,915	193,166	533,995	7,413,353	Budgetary—Voted Statutory	Budgetary—Voted Statutory	6,820,115	384,209	209,029	5,898,105	
23,390	814,153	...	16,468	854,011		Statutory	838,626	...	15,385	754,878	
253,667	7,270,068	193,166	550,463	8,267,364			7,658,741	384,209	224,414	6,652,983	
46	...	...	...	46	Non-budgetary—Voted		(1)	...	47	...	
23 Public Works and Government Services											
...	2,266,739	252,692	72,053	2,591,484	Budgetary—Voted Statutory	Budgetary—Voted Statutory	2,368,437	223,047	...	2,242,927	
384,032	76,321	...	26,335	486,688		Statutory	90,934	11,474	384,280	105,243	
384,032	2,343,060	252,692	98,388	3,078,172			2,459,371	234,521	384,280	2,348,170	
5,422	...	...	...	5,422	Non-budgetary—Voted Statutory		(54)	...	5,476	5,858	
48,909	...	...	...	48,909	Statutory		2,127	...	46,782	(942)	
54,331	...	...	...	54,331			2,073	...	52,258	4,916	
24 Transport											
...	4,370,557	1,445,850	64,596	5,881,003	Budgetary—Voted Statutory	Budgetary—Voted Statutory	4,255,801	1,625,202	...	3,682,455	
3,056	173,780	...	3,954	180,790		Statutory	179,908	...	882	148,136	
3,056	4,544,337	1,445,850	68,550	6,061,793			4,435,709	1,625,202	882	3,830,591	
575,000	...	...	...	575,000	Non-budgetary—Statutory		...	...	575,000	...	
25 Treasury Board											
...	4,616,607	912,156	(2,527,398)	3,001,365	Budgetary—Voted Statutory	Budgetary—Voted Statutory	2,080,860	920,505	...	1,990,222	
14,430	67,941	34,329	13,581	130,281		Statutory	120,599	17	9,665	99,310	
14,430	4,684,548	946,485	(2,513,817)	3,131,646			2,201,459	920,522	9,665	2,089,532	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts

Appendix 1 provides the full wording of all authorities (budgetary and non-budgetary) granted in current year's Appropriation Acts, by ministry.

Section	Vote	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	
2		Agriculture and Agri-Food	\$	\$	
		Department			
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, collaborative research agreements and research services, the grazing and breeding activities of the Community Pastures Program and the administration of the AgriStability program; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year			
	1a	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, collaborative research agreements and research services, the grazing and breeding activities of the Community Pastures Program and the administration of the AgriStability program; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$275,000 from Western Economic Diversification Vote 1, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote and to provide a further amount of	530,761,000		
	1b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, collaborative research agreements and research services, the grazing and breeding activities of the Community Pastures Program and the administration of the AgriStability program; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year			139,183,207
	1c	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, collaborative research agreements and research services, the grazing and breeding activities of the Community Pastures Program and the administration of the AgriStability program; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year			12,673,501
	5	<i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year			4,248,642
	5a	Capital expenditures	32,022,000		860,000
	5b	Capital expenditures			20,271,874
	5c	Capital expenditures			1,435,000
	10	The grants listed in the Estimates and contributions			
	10a	The grants listed in the Estimates and contributions			
	10b	The grants listed in the Estimates and contributions			
	10c	The grants listed in the Estimates and contributions			
	15	Pursuant to section 29 of the <i>Financial Administration Act</i> , to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of an amount not exceeding, at any one time, in aggregate, the sum of \$1,500,000,000 payable in respect of cash advances provided by producer organizations, the Canadian Wheat Board and other lenders under the Spring credit advance program and \$1,500,000,000 payable in respect of cash advances provided by producer organizations, the Canadian Wheat Board and other lenders under the Enhanced spring credit advance program	378,993,232		157,497,000 33,849,600 121,212,285

Pursuant to section 29 of the *Financial Administration Act*, to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of amounts not exceeding, at any time, in aggregate, the sum of \$140,000,000 payable in respect of Line of Credit Agreements to be entered into by the Farm Credit Canada for the purpose of the renewed (2003) National Biomass Ethanol Program

20			1		
	Canadian Dairy Commission				
25	Program expenditures	3,672,000			
	Canadian Food Inspection Agency				
30	Operating expenditures and contributions	471,919,000			37,458,117
30a	Operating expenditures and contributions				
30b	Operating expenditures and contributions—To authorize the transfer of \$2,400,000 from Agriculture and Agri-Food Vote 1, and \$500,000 from Health Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote				1
30c	Operating expenditures and contributions—To authorize the transfer of \$1,010,000 from Agriculture and Agri-Food Vote 1, and \$350,000 from National Defence Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote	34,669,000			1
35	Capital expenditures				5,556,000
35a	Capital expenditures				
	Canadian Grain Commission				
40	Program expenditures	4,756,000			26,500,000
40a	Program expenditures				
	Total Ministry—Budgetary	1,456,792,234	...		560,745,228
	Non-budgetary				...
3	Atlantic Canada Opportunities Agency				
	Department				
1	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i>	81,862,000			106,085
1a	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year				
1b	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year				
1c	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year				
5	The grants listed in the Estimates and contributions	238,346,000			1
5b	The grants listed in the Estimates and contributions				11,220,104
	Enterprise Cape Breton Corporation				
10	Payments to the Enterprise Cape Breton Corporation pursuant to the <i>Enterprise Cape Breton Corporation Act</i>	8,650,000			
	Total Ministry—Budgetary	328,858,000	...		11,355,348
	Non-budgetary				...
4	Canada Revenue Agency				
1	Program expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>	2,933,062,000			

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	1a	Program expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i> —To authorize the transfer of \$22,021,032 from Public Works and Government Services Vote 1, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		97,980,681
	1b	Program expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i> —To authorize the transfer of \$1,225,000 from Health Vote 40, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		29,000,685
	1c	Program expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i> —To authorize the transfer of \$200,833 from Human Resources and Skills Development Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote		
		Total Ministry—Budgetary	2,933,062,000	126,981,367
		Non-budgetary	...	...
5		Canadian Heritage		
		Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network, the Exhibition Transportation Service and the Canadian Audio-visual Certification Office, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	272,193,000	
	1a	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network, the Exhibition Transportation Service and the Canadian Audio-visual Certification Office, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$2,529,697 from Public Works and Government Services Vote 1, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		3,322,774
	1b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network, the Exhibition Transportation Service and the Canadian Audio-visual Certification Office, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$25,583 from Canadian Heritage Vote 10 <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote		
	5	The grants listed in the Estimates and contributions—To authorize the transfer of \$5,000,000 from Canadian Heritage Vote 1, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote and to provide a further amount of	1,088,827,600	
	5a	The grants listed in the Estimates and contributions—To authorize the transfer of \$104,929 from Indian Affairs and Northern Development Vote 10, and \$80,000 from Indian Affairs and Northern Development Vote 11, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		20,982,000
	5b	The grants listed in the Estimates and contributions—To authorize the transfer of \$4,310,000 from Canadian Heritage Vote 1, and \$168,637 from Public Works and Government Services Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this vote		29,177,000
	5c			

10	Canada Council for the Arts			
	payments to the Canada Council for the Arts under section 18 of the <i>Canada Council for the Arts Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act			180,526,000
10a	Payments to the Canada Council for the Arts under section 18 of the <i>Canada Council for the Arts Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act—To authorize the transfer of \$250,000 from Canadian Heritage Vote 1, and \$1,300,000 from Canadian Heritage Vote 5, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote and to provide a further amount of			1
10b	Payments to the Canada Council for the Arts under section 18 of the <i>Canada Council for the Arts Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act—To authorize the transfer of \$27,500 from Canadian Heritage Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote			1
	Canadian Broadcasting Corporation			
15	Payments to the Canadian Broadcasting Corporation for operating expenditures			1,020,405,000
15b	Payments to the Canadian Broadcasting Corporation for operating expenditures—To authorize the transfer of \$2,000,000 from Canadian Heritage Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote			1
20	Payments to the Canadian Broadcasting Corporation for working capital			4,000,000
25	Payments to the Canadian Broadcasting Corporation for capital expenditures			91,019,000
25c	Payments to the Canadian Broadcasting Corporation for capital expenditures—To authorize the transfer of \$5,658,000 from Canadian Heritage Vote 15, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote			1
	Canadian Museum for Human Rights			
27b	Payments to the Canadian Museum for Human Rights for operating and capital expenditures			5,000,000
	Canadian Museum of Civilization			
30	Payments to the Canadian Museum of Civilization for operating and capital expenditures			61,429,000
30b	Payments to the Canadian Museum of Civilization for operating and capital expenditures—To authorize the transfer of \$2,093,093 from Canadian Heritage Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of			3,600,000
30c	Payments to the Canadian Museum of Civilization for operating and capital expenditures—To authorize the transfer of \$250,000 from Foreign Affairs and International Trade Vote 25, <i>Appropriation Act No. 2, 2008-2009</i> for the purpose of this Vote and to provide a further amount of			1,779,621
	Canadian Museum of Nature			
35	Payments to the Canadian Museum of Nature for operating and capital expenditures			59,176,000
35b	Payments to the Canadian Museum of Nature for operating and capital expenditures			3,040,000
	Canadian Radio-television and Telecommunications Commission			
40	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year pursuant to the Telecommunications Fee Regulations, 1995, Broadcasting Licence Fee Regulations, 1997, and other activities related to the conduct of its operations, up to amounts approved by the Treasury Board			1
40a	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year pursuant to the Telecommunications Fee Regulations, 1995, Broadcasting Licence Fee Regulations, 1997, and other activities related to the conduct of its operations, up to amounts approved by the Treasury Board			9,136,927
	Library and Archives of Canada			
45	Program expenditures, the grants listed in the Estimates and contributions and pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from access to and reproduction of materials from the collection			145,749,000
45b	Program expenditures, the grants listed in the Estimates and contributions and pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from access to and reproduction of materials from the collection—To authorize the transfer of \$2,129,036 from Canadian Heritage Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of			600,000
	National Arts Centre Corporation			
50	Payments to the National Arts Centre Corporation			49,553,000
50a	Payments to the National Arts Centre Corporation—To authorize the transfer of \$192,640 from Canadian Heritage Vote 5, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote			1
50b	Payments to the National Arts Centre Corporation—To authorize the transfer of \$450,000 from Canadian Heritage Vote 1, and \$250,000 from Western Economic Diversification Vote 5, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote			1

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	50c	Payments to the National Arts Centre Corporation—To authorize the transfer of \$750,000 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote		1
		National Battlefields Commission		
	55	Program expenditures	8,009,000	
	55b	Program expenditures		400,000
		National Film Board		
	60	Program expenditures, the grants listed in the Estimates and contributions	65,042,000	
	60a	Program expenditures, the grants listed in the Estimates and contributions—To authorize the transfer of \$320,000 from Canadian Heritage Vote 5, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote		1
	60c	Program expenditures, the grants listed in the Estimates and contributions—To authorize the transfer of \$750,000 from Canadian Heritage Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote		1
		National Gallery of Canada		
	65	Payments to the National Gallery of Canada for operating and capital expenditures	45,268,000	1,830,000
	65b	Payments to the National Gallery of Canada for operating and capital expenditures	8,000,000	
	70	Payment to the National Gallery of Canada for the purchase of objects for the collection		
		National Museum of Science and Technology		
	75	Payments to the National Museum of Science and Technology for operating and capital expenditures	31,028,000	
	75b	Payments to the National Museum of Science and Technology for operating and capital expenditures		2,730,000
	75c	Payments to the National Museum of Science and Technology for operating and capital expenditures		1,475,000
		Public Service Commission		
	80	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year to offset expenditures incurred in that fiscal year arising from the provision of assessment and counselling services and products	84,955,000	972,145
	80a	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year to offset expenditures incurred in that fiscal year arising from the provision of assessment and counselling services and products		
	80b	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year to offset expenditures incurred in that fiscal year arising from the provision of assessment and counselling services and products		1,248,792
		Public Service Labour Relations Board		
	85	Program expenditures	5,996,000	
	85b	Program expenditures		5,401,410
		Public Service Staffing Tribunal		
	90	Program expenditures	4,481,000	
		Registry of the Public Servants Disclosure Protection Tribunal		
	95	Program expenditures	1,644,000	
		Status of Women—Office of the Co-ordinator		
	100	Operating expenditures	7,499,000	
	100a	Operating expenditures		1,056,395

100c	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over <i>Ministries of State</i> under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$332,462 from Canadian Heritage Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote	1	
105	The grants listed in the Estimates and contributions	16,250,000	
105a	The grants listed in the Estimates and contributions		5,700,000
105b	The grants listed in the Estimates and contributions—To authorize the transfer of \$300,000 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		2,900,000
	Telefilm Canada		
110	Payments to Telefilm Canada to be used for the purposes set out in the <i>Telefilm Canada Act</i>	107,172,000	
110a	Payments to Telefilm Canada to be used for the purposes set out in the <i>Telefilm Canada Act</i> —To authorize the transfer of \$550,000 from Canadian Heritage Vote 5, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote		1
110b	Payments to Telefilm Canada to be used for the purposes set out in the <i>Telefilm Canada Act</i> —To authorize the transfer of \$75,000 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote		1
	Total Ministry—Budgetary	3,358,221,601	100,352,078
	Non-budgetary	...	...
6	Citizenship and Immigration		
	Department		
1	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over <i>Ministries of State</i> under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	396,156,643	
1a	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over <i>Ministries of State</i> under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$2,334,075 from Foreign Affairs and International Trade Vote 1, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		19,020,955
1b	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over <i>Ministries of State</i> under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$3,000,000 from Citizenship and Immigration Vote 5, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		22,170,811
1c	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over <i>Ministries of State</i> under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$4,500,000 from Citizenship and Immigration Vote 5, \$1,000,000 from Justice Vote 1, \$243,580 from Public Safety and Emergency Preparedness Vote 10, and \$57,500 from Industry Vote 85, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		22,302,790
5	The grants listed in the Estimates and contributions	884,648,355	1
5c	The grants listed in the Estimates and contributions		
10	Immigration and Refugee Board of Canada		
	Program expenditures	100,540,000	
	Total Ministry—Budgetary	1,381,344,998	63,494,557
	Non-budgetary	...	...
7	Economic Development Agency of Canada for the Regions of Quebec		
1	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over <i>Ministries of State</i> under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	44,104,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
1a		Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		80,565
1b		Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		65,214
1c		Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		40,000
5		The grants listed in the Estimates and contributions	237,959,000	300,000
5a		The grants listed in the Estimates and contributions		2,850,000
5b		The grants listed in the Estimates and contributions		2,900,100
5c		The grants listed in the Estimates and contributions		6,235,879
		Total Ministry—Budgetary	282,063,000	6,235,879
		Non-budgetary	...	...
8		Environment		
		Department		
1		Operating expenditures, and		
		(a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Study Board;		
		(b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine;		
		(c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories;		
		(d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul;		
		(e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys;		
		(f) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year arising from the operations of the Department funded from this Vote; and		
		(g) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		
1a		Operating expenditures, and		
		(a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Study Board;	665,201,000	
		(b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine;		
		(c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories;		

	(d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul;	
	(e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys;	
	(f) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year arising from the operations of the Department funded from this Vote; and	
	(g) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$506,761 from National Defence Vote 5, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote and to provide a further amount of	38,514,598
1b	Operating expenditures, and	
	(a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Study Board;	
	(b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine;	
	(c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories;	
	(d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul;	
	(e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys;	
	(f) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year arising from the operations of the Department funded from this Vote; and	
	(g) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$153,333 from Indian Affairs and Northern Development Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of	23,623,476
5	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	43,536,000
5a	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property—To authorize the transfer of \$180,000 from National Defence Vote 5, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote and to provide a further amount of	2,585,000
5b	Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property—To authorize the transfer of \$315,000 from National Defence Vote 5, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of	4,513,140
10	The grants listed in the Estimates and contributions, contributions to developing countries in accordance with the Multilateral Fund of the Montreal Protocol taking the form of cash payments or the provision of goods, equipment or services	165,065,000
10a	The grants listed in the Estimates and contributions, contributions to developing countries in accordance with the Multilateral Fund of the Montreal Protocol taking the form of cash payments or the provision of goods, equipment or services	32,845,117
10b	The grants listed in the Estimates and contributions, contributions to developing countries in accordance with the Multilateral Fund of the Montreal Protocol taking the form of cash payments or the provision of goods, equipment or services—To authorize the transfer of \$664,021 from Environment Vote 1, and \$67,763 from Fisheries and Oceans Vote 10, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of	1,980,000
15	Canadian Environmental Assessment Agency Program expenditures, contributions and authority to expend revenues received during the fiscal year arising from the provision of environmental assessment services including the conduct of panel reviews, comprehensive studies, mediations, training and information publications by the Canadian Environmental Assessment Agency	31,514,000
20	National Round Table on the Environment and the Economy Program expenditures	4,723,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Parks Canada Agency		
	25	Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies		
	25b	Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies—To authorize the transfer of \$270,000 from Canadian Heritage Vote 1, and \$122,000 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of	455,025,000	
	25c	Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies—To authorize the transfer of \$5,000,000 from Transport Vote 10, and \$144,000 from Health Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		12,518,327
	30	Payments to the New Parks and Historic Sites Account for the purposes of establishing new national parks, national historic sites and related heritage areas, as set out in section 21 of the <i>Parks Canada Agency Act</i>		585,297
	30b	Payments to the New Parks and Historic Sites Account for the purposes of establishing new national parks, national historic sites and related heritage areas, as set out in section 21 of the <i>Parks Canada Agency Act</i> —To authorize the transfer of \$12,000,000 from Environment Vote 25, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this vote	500,000	
		Total Ministry—Budgetary Non-budgetary	1,365,564,000	117,164,956
9		Finance	...	...
		Department		
	1	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and authority to expend revenues received during the fiscal year	89,793,000	
	1a	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and authority to expend revenues received during the fiscal year		6,608,199
	1b	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and authority to expend revenues received during the fiscal year		
	5	The grants listed in the Estimates and contributions		15,000,000
	5b	The grants listed in the Estimates and contributions		234,400,000
	5c	The grants listed in the Estimates and contributions		53,000,000
	7a	For the purposes of subsection 193(4) of the <i>Budget Implementation Act, 2006</i> , the amount of the aggregate outstanding principal amount of all mortgages or hypothecs to which insurance policies that are subject to such agreements apply shall not at any time exceed is \$250,000,000,000	374,800,000	
	L10	In accordance with the <i>Bretton Woods and Related Agreements Act, 2006</i> , the amount of the aggregate outstanding demand notes in an amount not to exceed \$318,280,000 to the International Development Association		1
	L10a	In accordance with the <i>Bretton Woods and Related Agreements Act, 2006</i> , the amount of the aggregate outstanding demand notes in an amount not to exceed \$384,280,000 to the International Development Association		1

	Auditor General			
15	Program expenditures		72,239,000	
	Canadian International Trade Tribunal			
20	Program expenditures		8,984,000	
	Financial Transactions and Reports Analysis Centre of Canada			
25	Program expenditures		49,391,000	
	Office of the Superintendent of Financial Institutions			
30	Program expenditures		855,000	
	PPP Canada Inc.			
32a	Payments to PPP Canada Inc. for operations and program delivery			2,900,000
33a	Payments to PPP Canada Inc. for P3 Fund investments			92,600,000
	Total Ministry—Budgetary		596,060,000	404,508,200
	Non-budgetary		1	1

10	Fisheries and Oceans			
1	Operating expenditures, and			
	(a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects;			
	(b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping;			
	(c) authority to expend revenue received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard; and			
	(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		1,178,250,000	
1a	Operating expenditures, and			
	(a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects;			
	(b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping;			
	(c) authority to expend revenue received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard; and			
	(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$156,947 from National Defence Vote 1, and \$22,500 from Canadian Heritage Vote 5, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote and to provide a further amount of			5,995,286
1b	Operating expenditures, and			
	(a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects;			
	(b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping;			
	(c) authority to expend revenues received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard; and			

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$1,546,173 from Fisheries and Oceans Vote 10, \$1,305,000 from Transport Vote 1, \$249,800 from Environment Vote 1, \$42,500 from Canadian Heritage Vote 5, and \$15,000 from National Defence Vote 5, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		33,273,217
1c		Operating expenditures, and		
		(a) Canada's share of expenses of the International Fisheries Commissions; authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects;		
		(b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on the behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping;		
		(c) authority to expend revenue received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard; and		
		(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$2,683,154 from Fisheries and Oceans Vote 10, \$175,695 from National Defence Vote 5, and \$144,000 from Environment Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote	1	
5		Capital expenditures and authority to make payments to provinces, municipalities and local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels	294,650,000	
5a		Capital expenditures and authority to make payments to provinces, municipalities and local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels		3,312,000
5b		Capital expenditures and authority to make payments to provinces, municipalities and local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels		12,954,945
10		The grants listed in the Estimates and contributions	90,461,000	
10a		The grants listed in the Estimates and contributions—To authorize the transfer of \$3,945,000 from Fisheries and Oceans Vote 1, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote		1
10b		The grants listed in the Estimates and contributions—To authorize the transfer of \$1,722,500 from Fisheries and Oceans Vote 1, and \$34,000 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		4,843,100
10c		The grants listed in the Estimates and contributions—To authorize the transfer of \$1,360,000 from Fisheries and Oceans Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote		1
Total Ministry—Budgetary			1,563,361,000	60,378,551
Non-budgetary			...	...
11		Foreign Affairs and International Trade Department		
		Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another		

country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year.

Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year.—To authorize the transfer of \$1,000,000 from Foreign Affairs and International Trade Vote 10, \$4,749,600 from Foreign Affairs and International Trade Vote 25, \$2,935,800 from Agriculture and Agri-Food Vote 1, \$2,435,000 from Public Safety and Emergency Preparedness Vote 20, \$2,400,700 from Public Safety and Emergency Preparedness Vote 10, \$750,000 from Western Economic Diversification Vote 5, \$750,000 from Atlantic Canada Opportunities Agency Vote 5, \$617,100 from Canadian Heritage Vote 1, \$407,540 from Health Vote 40, and \$80,000 from Veterans Affairs Vote 1, *Appropriation Act No. 1, 2008-2009* for the purposes of this Vote and to provide a further amount of

7,392,940

Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year.—To authorize the transfer of \$2,100,000 from Foreign Affairs and International Trade Vote 5, \$398,700 from Foreign Affairs and International Trade Vote 25, \$831,400 from Agriculture and Agri-Food Vote 30, \$700,000 from Economic Development Agency of Canada for the Regions of Quebec Vote 5, \$671,700 from National Defence Vote 1, \$507,600 from Public Safety and Emergency Preparedness Vote 10, \$500,000 from Industry Vote 55, \$248,800 from Agriculture and Agri-Food Vote 1, \$182,700

1,223,521,000

1a

1b

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		from Public Safety and Emergency Preparedness Vote 1, \$147,700 from Transport Vote 1, \$58,900 from Public Safety and Emergency Preparedness Vote 50 and \$56,000 from Transport Vote 5, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		14,176,681
	1c	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in the respect of the provision of office of accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year.—To authorize the transfer of \$4,100,000 from Foreign Affairs and International Trade Vote 5, \$175,000 from Foreign Affairs and International Trade Vote 10, \$935,524 from Foreign Affairs and International Trade Vote 25, \$3,231,500 from Citizenship and Immigration Vote 1, and \$115,000 from Public Safety and Emergency Preparedness Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of	122,670,000	18,359,892
	5	Capital expenditures		
	5a	Capital expenditures—To authorize the transfer of \$1,187,400 from Foreign Affairs and International Trade Vote 25, \$660,300 from Public Safety and Emergency Preparedness Vote 10, \$245,000 from Public Safety and Emergency Preparedness Vote 20, \$223,600 from Health Vote 40, \$68,000 from Canadian Heritage Vote 1, \$65,900 from Agriculture and Agri-Food Vote 1, and \$20,000 from Veterans Affairs Vote 1, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		7,700,000
	5b	Capital expenditures—To authorize the transfer of \$1,851,300 from Foreign Affairs and International Trade Vote 25, and \$434,100 from Public Safety and Emergency Preparedness Vote 10, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		29,012,619
	5c	Capital expenditures—To authorize the transfer of \$9,899,190 from Foreign Affairs and International Trade Vote 10, and \$2,397,000 from Citizenship and Immigration Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		12,081,410
	10	The grants listed in the Estimates, contributions, which may include: with respect to Canada's Global Partnership Program (under the G8 Global Partnership), cash payments or the provision of goods, equipment and services for the purpose of assistance to countries of the former Soviet Union; with respect to Canada's Counter-Terrorism Capacity Building Program, cash payments or the provision of goods, services, equipment and technology for the purpose of counter-terrorism assistance to states and government entities; and, with respect to the Global Peace and Security Program, Human Security Program, and Global Peace Operations Program, cash payments or the provision of goods, services, equipment and technology for the purpose of global peace and security assistance; as well as the authority to make commitments for the current fiscal year not exceeding \$30,000,000 in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales; and, the authority to pay assessments in the amounts and in the currencies in which they are levied as well the authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 2007		682,131,000

10a	The grants listed in the Estimates, contributions, which may include: with respect to Canada's Global Partnership Program (under the G8 Global Partnership), cash payments or the provision of goods, equipment and services for the purpose of assistance to countries of the former Soviet Union; with respect to Canada's Counter-Terrorism Capacity Building Program, cash payments or the provision of goods, services, equipment and technology for the purpose of counter-terrorism assistance to states and government entities; and, with respect to the Global Peace and Security Program, Human Security Program, and Global Peace Operations Program, cash payments or the provision of goods, services, equipment and technology for the purpose of global peace and security assistance; as well as the authority to make commitments for the current fiscal year not exceeding \$50,000,000 in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales; and, the authority to pay assessments in the amounts and in the currencies in which they are levied as well the authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 2007—To authorize the transfer of \$500,000 from Foreign Affairs and International Trade Vote 1, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote and to provide a further amount of	707,000
10b	The grants listed in the Estimates, contributions, which may include: with respect to Canada's Global Partnership Program (under the G8 Global Partnership) cash payments or the provision of goods, equipment and services for the purpose of assistance to countries of the former Soviet Union; with respect to Canada's Counter-Terrorism Capacity Building Program, cash payments or the provision of goods, services, equipment and technology for the purpose of counter-terrorism assistance to states and government entities; and, with respect to the Global Peace and Security Program, Global Peace Operations Program, and Glyn Berry Program, cash payments or the provision of goods, services, equipment and technology for the purpose of global peace and security assistance; as well as the authority to make commitments for the current fiscal year not exceeding \$30,000,000 in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales; and, the authority to pay assessments in the amounts and in the currencies in which they are levied as well the authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 2007—To authorize the transfer of \$9,940,000 from Foreign Affairs and International Trade Vote 1, \$335,000 from Foreign Affairs and International Trade Vote 5, and \$100,000 from Public Safety and Emergency Preparedness Vote 5, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of	85,555,000
10c	Then grants listed in the Estimates, contributions, which may include: with respect to Canada's Global Partnership Program (under the G8 Global Partnership), cash payments or the provision of goods, equipment and services for the purpose of assistance to countries of the former Soviet Union; with respect to Canada's Counter-Terrorism Capacity Building Program, cash payments or the provision of goods, services, equipment and technology for the purpose of counter-terrorism assistance to states and government entities; and, with respect to the Global Peace and Security Program, Global Peace Operations Program and Glyn Berry Program, cash payments or the provision of goods, services, equipment and technology for the purpose of global peace and security assistance; as well as the authority to make commitments for the current fiscal year not exceeding \$30,000,000 in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales; and, the authority to pay assessments in the amounts and in the currencies in which they are levied as well the authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of October 2007—To authorize the transfer of \$975,000 from Foreign Affairs and International Trade Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote	1
11b	Passport Canada—Capital expenditures	13,515,583
12b	To increase, pursuant to subsection 10(3.1) of the <i>Export Development Act</i> , the contingent liability of the Corporation referred to in paragraph 10(3)(b) of that Act from \$30,000,000,000 to \$33,000,000,000	1
13c	Passport Canada—Operating expenditures	12,888,000
15	Canadian Commercial Corporation Payments to the Canadian Commercial Corporation	15,185,000
20	Canadian International Development Agency Operating expenditures and authority to: (a) engage persons for service in developing countries and in countries in transition; and (b) provide education or training for persons from developing countries and from countries in transition, in accordance with the Technical Assistance Regulations, made by Order in Council PC 1986-993 of April 24, 1986 (and registered as SOR/86-475), as may be amended, or any other regulations that may be made by the Governor in Council with respect to: (i) the remuneration payable to persons for service in developing countries and in countries in transition, and the payment of their expenses or of allowances with respect thereto, (ii) the maintenance of persons from developing countries and from countries in transition who are undergoing education or training, and the payment of their expenses or of allowances with respect thereto, and	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		(iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries and in countries in transition or the education or training of persons from developing countries and from countries in transition		
	25	The grants listed in the Estimates, contributions and payments to international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services	224,674,000	
	25a	The grants listed in the Estimates, contributions and payments to international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services	2,553,452,000	
	25b	The grants listed in the Estimates, contributions and payments to international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services—To authorize the transfer of \$2,000,000 from Finance Vote 5, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of	215,400,000	
	25c	The grants listed in the Estimates, contributions and payments to international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services—To authorize the transfer of \$13,018,492 from Foreign Affairs and International Trade Vote 20, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of	8,000,000	
	L30	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$215,032,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts		171,329,208
	L30a	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$227,032,000 (\$215,032,000 + \$12,000,000) in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts	1	1
		International Development Research Centre		
	35	Payments to the International Development Research Centre		
	35b	Payments to the International Development Research Centre—To authorize the transfer of \$2,700,000 from Foreign Affairs and International Trade Vote 25, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of	149,995,000	
	35c	Payments to the International Development Research Centre—To authorize the transfer of \$4,000,000 from Foreign Affairs and International Trade Vote 25, and \$70,000 from Health Vote 40, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote		12,000,000
		International Joint Commission		1
	40	Program expenditures—Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada/United States Great Lakes Water Quality Agreement		
	40b	Program expenditures—Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada/United States Great Lakes Water Quality Agreement	7,925,000	
				216,503

2,814,000

Total Ministry—Budgetary

4,982,367,000

608,334,839

Non-budgetary

1

1

Governor General

1 Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decrease, in respect of the performance of activities which devolve on them as a result of their having occupied the office of Governor General

16,455,000

Total Ministry—Budgetary

16,455,000

Non-budgetary

...

...

13

Health

Department

1 Operating expenditures and, pursuant to paragraph 29,1(2)(a) of the *Financial Administration Act*, authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year

1a Operating expenditures and, pursuant to paragraph 29,1(2)(a) of the *Financial Administration Act*, authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year—To authorize the transfer of \$96,033 from Health Vote 10, and \$3,500,000 from Agriculture and Agri-Food Vote 1, *Appropriation Act No. 1, 2008-2009* for the purposes of this Vote and to provide a further amount of

1,661,621,000

45,220,211

1b Operating expenditures and, pursuant to paragraph 29,1(2)(a) of the *Financial Administration Act*, authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year—To authorize the transfer of \$3,984,000 from Health Vote 10, *Appropriation Act No. 2, 2008-2009* for the purposes of this Vote and to provide a further amount of

19,675,817

1c Operating expenditures and, pursuant to paragraph 29,1(2)(a) of the *Financial Administration Act*, authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year—To authorize the transfer of \$15,000,000 from Health Vote 5, and \$2,600,000 from Agriculture and Agri-Food Vote 1, *Appropriation Act No. 2, 2008-2009* for the purposes of this Vote and to provide a further amount of

71,553,599

60,000,000

2,000,000

Capital expenditures

Capital expenditures—To authorize the transfer of \$1,008,000 from National Defence Vote 5, *Appropriation Act No. 2, 2008-2009* for the purposes of this VoteCapital expenditures—To authorize the transfer of \$14,000,000 from Health Vote 1, *Appropriation Act No. 1, 2008-2009* for the purposes of this Vote and to provide a further amount ofCapital expenditures—To authorize the transfer of \$11,000,000 from Health Vote 1, and \$322,941 from Health Vote 25, *Appropriation Act No. 2, 2008-2009* for the purposes of this Vote and to provide a further amount of

1,358,089,000

8,095,000

7,558,634

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Assisted Human Reproduction Agency of Canada		
	15	Program expenditures	11,783,000	
		Canadian Institutes of Health Research		
	20	Operating expenditures	42,891,000	
	20a	Operating expenditures—To authorize the transfer of \$50,000 from Health Vote 40, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote		
	20b	Operating expenditures—To authorize the transfer of \$54,000 from Health Vote 40, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		1
	20c	Operating expenditures		258,007
	25	The grants listed in the Estimates		4,068,117
	25a	The grants listed in the Estimates—To authorize the transfer of \$375,000 from Health Vote 40, <i>Appropriation Act No. 1</i> 2008-2009 for the purposes of this Vote	881,250,000	
	25b	The grants listed in the Estimates—To authorize the transfer of \$900,000 from Health Vote 45, \$559,071 from Health Vote 10, \$75,000 from Health Vote 15, and \$35,000 from Health Vote 40, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		1
	25c	The grants listed in the Estimates—To authorize the transfer of \$450,000 from Health Vote 45, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		270,000
		Hazardous Materials Information Review Commission		34,079,000
	30	Program expenditures	3,097,000	
	30a	Program expenditures—To authorize the transfer of \$1,447,951 from Health Vote 1, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote		1
		Patented Medicine Prices Review Board		
	35	Program expenditures	5,211,000	
	35b	Program expenditures		4,700,013
		Public Health Agency of Canada		
	40	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the sale of products	360,479,000	
	40a	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the sale of products—To authorize the transfer of \$1,665,000 from National Defence Vote 5, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		4,050,962
	40b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the sale of products—To authorize the transfer of \$48,600 from Health Vote 1, and \$460,000 from National Defence Vote 5, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		326,536
	40c	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the sale of products—To authorize the transfer of \$2,386,397 from Health Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote		1
	45	The grants listed in the Estimates and contributions	199,617,000	
	45a	The grants listed in the Estimates and contributions		3,920,000

**Total Ministry—Budgetary
Non-budgetary**

4,584,038,000

205,775,902

14 Human Resources and Skills Development

Department

1 Operating expenditures and authority to make recoverable expenditures on behalf of the Canada Pension Plan and the Employment Insurance Account and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to spend revenues received in the fiscal year arising from the provision of Public Access Programs Sector services to offset related expenditures incurred in the fiscal year, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year

606,106,000

1a Operating expenditures, and

(a) authority to make recoverable expenditures on behalf of the Canada Pension Plan and the Employment Insurance Account; (b) pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to spend revenues received in the fiscal year arising from the provision of Public Access Programs Sector services to assist provinces in the administration of provincial programs funded under Labour Market Development Agreements to offset related expenditures incurred in the fiscal year; and

(c) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year

14,157,246

1b Operating expenditures, and

(a) authority to make recoverable expenditures on behalf of the Canada Pension Plan and the Employment Insurance Account; (b) pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to spend revenues received in the fiscal year arising from the provision of Public Access Programs Sector services and services to assist provinces in the administration of provincial programs funded under Labour Market Development Agreements to offset related expenditures incurred in the fiscal year; and

(c) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year

20,925,721

1c Operating expenditures, and

(a) authority to make recoverable expenditures on behalf of the Canada Pension Plan and the Employment Insurance Account; (b) pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to spend revenues received in the fiscal year arising from the provision of Public Access Programs Sector services to assist provinces in the administration of provincial programs funded under Labour Market Development Agreements; and receiving agent services offered to Canadians on behalf of Passport Canada to offset related expenditures incurred in the fiscal year; and

(c) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year—To authorize the transfer \$15,586,562 from Human Resources and Skills Development Vote 5, and \$1,740,800 from Transport Vote 1, *Appropriation Act No. 2, 2008-2009* for the purposes of this Vote

1,675,346,543

5

The grants listed in the Estimates and contributions

5a

The grants listed in the Estimates and contributions—To authorize the transfer of \$617,328 from Indian Affairs and Northern

5b

Development Vote 10, *Appropriation Act No. 2, 2008-2009* for the purposes of this Vote and to provide a further amount of

37,357,758

Canada Industrial Relations Board

Program expenditures

10

Program expenditures—To authorize the transfer of \$220,000 from Human Resources and Skills Development Vote 5, *Appropriation Act No. 2, 2008-2009* for the purposes of this Vote

10c

11,018,000

1

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Canada Mortgage and Housing Corporation		
	15	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament of Canada other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>	2,293,949,000	
	15b	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament of Canada other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>		
	16c	To increase from \$450,000,000,000 to \$600,000,000,000 the limit of the aggregate outstanding insured amount of all insured loans by Canada Mortgage and Housing Corporation, pursuant to the paragraph 11(b) of the <i>National Housing Act</i>		11,100,000
	20	Canadian Artists and Producers Professional Relations Tribunal		1
		Program expenditures	1,806,000	
	25	Canadian Centre for Occupational Health and Safety		
		Program expenditures	3,682,000	
		Total Ministry—Budgetary	4,591,907,543	145,390,728
		Non-budgetary	...	...
		Indian Affairs and Northern Development		
	15	Department		
	1	Operating expenditures, and		
		(a) expenditures on works, buildings and equipment; and expenditures and recoverable expenditures in respect of services provided and work performed on other than federal property;		
		(b) authority to provide, in respect of Indian and Inuit economic development activities, for the capacity development for Indian and Inuit and the furnishing of materials and equipment;		
		(c) authority to sell electric power to private consumers in remote locations when alternative local sources of supply are not available, in accordance with terms and conditions approved by the Governor in Council; and		
		(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i>		
		and pro rata for any period of less than a year		
	1a	Operating expenditures, and		
		(a) expenditures on works, buildings and equipment; and expenditures and recoverable expenditures in respect of services provided and work performed on other than federal property;		
		(b) authority to provide, in respect of Indian and Inuit economic development activities, for the capacity development for Indian and Inuit and the furnishing of materials and equipment;		
		(c) authority to sell electric power to private consumers in remote locations when alternative local sources of supply are not available, in accordance with terms and conditions approved by the Governor in Council; and		
		(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who		
			665,419,000	

preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year

Operating expenditures, and

- (a) expenditures on works, buildings and equipment; and expenditures and recoverable expenditures in respect of services provided and work performed on other than federal property;
- (b) authority to provide, in respect of Indian and Inuit economic development activities, for the capacity development for Indian and Inuit and the furnishing of materials and equipment;
- (c) authority to sell electric power to private consumers in remote locations when alternative local sources of supply are not available, in accordance with terms and conditions approved by the Governor in Council; and
- (d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year—To authorize the transfer of \$265,174,248 from Indian Affairs and Northern Development Vote 55, \$3,158,015 from Indian Affairs and Northern Development Vote 50, \$3,000,000 from Indian Affairs and Northern Development Vote 20, \$2,000,000 from Indian Affairs and Northern Development Vote 25, and \$183,333 from Indian Affairs and Northern Development Vote 10, *Appropriation Act No. 2, 2008-2009* for the purposes of this Vote and to provide a further amount of

45,510,835

5

Capital expenditures, and

- (a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister of Indian Affairs and Northern Development, and such expenditures on other than federal property; and
- (b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments of expenditures on roads and related works

22,739,000

1

To increase from \$1,700,000,000 to \$2,200,000,000 the amount of loans that the Minister of Indian Affairs and Northern Development may guarantee pursuant to Indian Affairs and Northern Development Vote 5, *Appropriation Act No. 3, 1972*

5,314,881,000

10a

The grants listed in the Estimates and contributions—To authorize the transfer of \$295,192 from Health Vote 10, \$137,700 from National Defence Vote 1, \$124,312 from Canadian Heritage Vote 5, and \$25,000 from Industry Vote 25; *Appropriation Act No. 1, 2008-2009* for the purposes of this Vote and to provide a further amount of

302,623,000

10b

The grants listed in the Estimates and contributions—To authorize the transfer of \$9,767,027 from Indian Affairs and Northern Development Vote 60, \$420,600 from National Defence Vote 1, \$25,000 from Fisheries and Oceans Vote 1, \$25,000 from Health Vote 1, and \$25,000 from Industry Vote 55; *Appropriation Act No. 2, 2008-2009* for the purposes of this Vote and to provide a further amount of

66,177,945

10c

The grants listed in the Estimates and contributions—To authorize the transfer of \$45,842,027 from Indian Affairs and Northern Development Vote 1, \$4,985,000 from Indian Affairs and Northern Development Vote 5, and \$450,000 from Transport Vote 1, *Appropriation Act No. 2, 2008-2009* for the purposes of this Vote

1

15

Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service

27,600,000

15b

Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service—To authorize the transfer of \$8,500,000 from Indian Affairs and Northern Development Vote 1, *Appropriation Act No. 2, 2008-2009* for the purposes of this Vote and to provide a further amount of

10,000,000

15c

Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service—To authorize the transfer of \$10,000,000 from Indian Affairs and Northern Development Vote 10, *Appropriation Act No. 2, 2008-2009* for the purposes of this Vote

1

20

Office of the Federal Interlocutor for Métis and non-Status Indians—Operating expenditures

5,268,000

20a

Office of the Federal Interlocutor for Métis and non-Status Indians—Operating expenditures—To authorize the transfer of \$3,000,000 from Indian Affairs and Northern Development Vote 1, *Appropriation Act No. 1, 2008-2009* for the purposes of this Vote

1

20b

Office of the Federal Interlocutor for Métis and non-Status Indians—Operating expenditures

3,833,850

25

Office of the Federal Interlocutor for Métis and non-Status Indians—Contributions

21,444,000

25a

Office of the Federal Interlocutor for Métis and non-Status Indians—Contributions—To authorize the transfer of \$2,000,000 from Indian Affairs and Northern Development Vote 1, *Appropriation Act No. 1, 2008-2009* for the purposes of this Vote

1

25b

Office of the Federal Interlocutor for Métis and non-Status Indians—Contributions

8,000,000

25c

Office of the Federal Interlocutor for Métis and non-Status Indians—Contributions—To authorize the transfer of \$900,000 from Indian Affairs and Northern Development Vote 10, *Appropriation Act No. 2, 2008-2009* for the purposes of this Vote

1

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	L30	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims		
	L30b	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims	25,903,000	
	L30c	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims		14,000,000
	L35	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process	34,600,000	2,000,000
		Canadian Polar Commission		
	40	Program expenditures and contributions		
		First Nations Statistical Institute	919,000	
	45	Payments to the First Nations Statistical Institute for operating expenditures		
		Indian Residential Schools Truth and Reconciliation Commission Secretariat	4,300,000	
	47b	Indian Residential Schools Truth and Reconciliation Commission Secretariat—Operating Expenditures		58,373,000
		Indian Specific Claims Commission		
	50	Program expenditures		
	50b	Program expenditures	3,867,000	3,957,498
		Office of Indian Residential Schools Resolution of Canada		
	55	Operating expenditures	275,726,000	
	60	Contributions	10,000,000	
		Registry of the Specific Claims Tribunal		
	62c	Program expenditures		1,397,363
		Total Ministry—Budgetary	6,352,163,000	681,306,212
		Non-budgetary	60,503,000	16,000,000
16		Industry		
		Department		
	1	Operating expenditures, and authority to expend revenue received during the fiscal year related to Communications Research, Bankruptcy and Corporations and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the <i>Competition Act</i> and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		332,903,000
	1a	Operating expenditures, and authority to expend revenue received during the fiscal year related to Communications Research, Bankruptcy and Corporations and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the <i>Competition Act</i> and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not		

1b	<p>preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i>, as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$1,601,000 from Indian Affairs and Northern Development Vote 1, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote and to provide a further amount of</p> <p>Operating expenditures, and authority to expend revenue received during the fiscal year related to Communications Research, Bankruptcy and Corporations and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the <i>Competition Act</i> and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i>, as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$1,905,200 from Industry Vote 10, and \$325,000 from Natural Resources Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of</p> <p>Operating expenditures, and authority to expend revenue received during the fiscal year related to Communications Research, Bankruptcy and Corporations and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the <i>Competition Act</i> and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i>, as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$783,565 from Industry Vote 10, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote</p>	33,319,386
1c	<p>Capital expenditures</p> <p>Capital expenditures—To authorize the transfer of \$3,325,176 from Industry Vote 1, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote and to provide a further amount of</p> <p>Capital expenditures—To authorize the transfer of \$3,526,500 from Industry Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote</p> <p>Capital expenditures—To authorize the transfer of \$2,040,000 from Industry Vote 10, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote</p> <p>The grants listed in the Estimates and contributions</p> <p>The grants listed in the Estimates and contributions</p> <p>The grants listed in the Estimates and contributions</p> <p>Payments pursuant to subsection 14(2) of the <i>Department of Industry Act</i></p> <p>Loans pursuant to paragraph 14(1)(a) of the <i>Department of Industry Act</i></p>	12,596,000 449,050 1 1 464,272,000 300,000 500,000 193,110,000 118,113,000 46,431,000 300,000 1
25	Canadian Space Agency	
30	Operating expenditures	
30a	Capital expenditures	
35	Capital expenditures	
35b	The grants listed in the Estimates and contributions—To authorize the transfer of \$600,000 from Industry Vote 25, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote	
40	Canadian Tourism Commission	
40	Program expenditures	
45	Competition Tribunal	
45b	Program expenditures	
	Program expenditures—To authorize the transfer of \$300,000 from Industry Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote	
	Copyright Board	
50	Program expenditures	
	National Research Council of Canada	
55	Operating expenditures	
55b	Operating expenditures—To authorize the transfer of \$123,500 from Health Vote 20, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of	
60	Capital expenditures	
60a	Capital expenditures	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
60b		Capital expenditures—To authorize the transfer of \$995,000 from Industry Vote 55, and \$6,906,988 from National Defence Vote 5 <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		175,000
65		The grants listed in the Estimates and contributions	143,582,000	
65b		The grants listed in the Estimates and contributions—To authorize the transfer of \$375,000 from Industry Vote 10, <i>Appropriation Act No. 2, 2008-2009</i> for the purpose of this Vote		1
		Natural Sciences and Engineering Research Council		
70		Operating expenditures		
70a		Operating expenditures	40,650,000	375,000
70b		Operating expenditures		258,007
70c		Operating expenditures		453,800
75		The grants listed in the Estimates	913,426,000	
75a		The grants listed in the Estimates		6,310,750
75b		The grants listed in the Estimates—To authorize the transfer of \$1,000,000 from Natural Resources Vote 5, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		480,000
75c		The grants listed in the Estimates—To authorize the transfer of \$404,035 from Indian Affairs and Northern Development Vote 10, and \$20,000 from Industry Vote 10, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		60,667,750
		Social Sciences and Humanities Research Council		
80		Operating expenditures	21,303,000	
80a		Operating expenditures—To authorize the transfer of \$10,000 from Canadian Heritage Vote 1, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote		1
80b		Operating expenditures		1,520,057
80c		Operating expenditures		921,639
85		The grants listed in the Estimates	622,042,000	
85a		The grants listed in the Estimates—To authorize the transfer of \$579,446 from Canadian Heritage Vote 5, and \$160,000 from Citizenship and Immigration Vote 1, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote		1
85b		The grants listed in the Estimates—To authorize the transfer of \$297,528 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		750,000
85c		The grants listed in the Estimates		29,272,250
		Standards Council of Canada		
90		Payments to the Standards Council of Canada pursuant to section 5 of the <i>Standards Council of Canada Act</i>	7,129,000	
		Statistics Canada		
95		Program expenditures, contributions and authority to expend revenue received during the fiscal year	398,872,000	5,140,352
95a		Program expenditures, contributions and authority to expend revenue received during the fiscal year		
		Total Ministry—Budgetary	3,826,159,000	376,835,260
		Non-budgetary	800,000	...
17		Justice		
		Department		
1		Operating expenditures, and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of mandatory legal		

1a	<p>services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Department's mandate and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i>, as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year</p> <p>Operating expenditures, and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i>, authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of mandatory legal services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Department's mandate and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i>, as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year</p>	265,373,000	4,477,791
1b	<p>Operating expenditures, and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i>, authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of mandatory legal services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Department's mandate and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i>, as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year</p>		9,262,349
1c	<p>Operating expenditures, and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i>, authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of mandatory legal services to Government departments and agencies and optional services to Crown Corporations, non-federal organizations and international organizations provided they are consistent with the Department's mandate and the payment to each member of the Queen's Privy Council for Canada who is a minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i>, as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$148,667 from Justice Vote 35, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of</p>	367,522,000	141,386
5	The grants listed in the Estimates and contributions		
5a	The grants listed in the Estimates and contributions—To authorize the transfer of \$75,000 from Justice Vote 1, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		4,592,784
5b	The grants listed in the Estimates and contributions		16,000,000
5c	The grants listed in the Estimates and contributions		1,000,000
	Canadian Human Rights Commission		
10	Program expenditures	18,387,000	
	Canadian Human Rights Tribunal		
15	Program expenditures	3,992,000	
	Commissioner for Federal Judicial Affairs		
20	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of Yukon, the Supreme Court of the Northwest Territories and the Nunavut Court of Justice, not provided for by the <i>Judges Act</i> and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received during the year arising from the provision of administrative services and judicial training services	7,772,000	
20c	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of Yukon, the Supreme Court of the Northwest Territories and the Nunavut Court of Justice, not provided for by the <i>Judges Act</i> and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received during the year arising from the provision of administrative services and judicial training services	1,594,000	446,139
25	Canadian Judicial Council—Operating expenditures		
	Courts Administration Service		
30	Program expenditures	51,645,000	3,048,575
30a	Program expenditures		1,349,175
30b	Program expenditures		1,993,132
30c	Program expenditures		

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Office of the Director of Public Prosecutions		
	35	Program expenditures, and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of prosecution and prosecution-related services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Office of the Director of Public Prosecution's mandate		
	35a	Program expenditures, and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of prosecution and prosecution-related services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Office of the Director of Public Prosecution's mandate—To authorize the transfer of \$5,100,000 from Justice Vote 1, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote and to provide a further amount of	124,067,000	
	35c	Program expenditures, and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of prosecution and prosecution-related services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Office of the Director of Public Prosecution's mandate—To authorize the transfer of \$69,877 from Justice Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of	12,400,000	
		Offices of the Information and Privacy Commissioners of Canada		5,133,780
	40	Office of the Information Commissioner of Canada—Program expenditures		
	40a	Office of the Information Commissioner of Canada—Program expenditures	6,733,000	
	45	Office of the Privacy Commissioner of Canada—Program expenditures	15,898,000	1,792,971
	45b	Office of the Privacy Commissioner of Canada—Program expenditures		3,071,389
		Supreme Court of Canada		
	50	Program expenditures	21,673,000	
		Total Ministry—Budgetary		
		Non-budgetary		
			884,656,000	64,709,471
		
18		National Defence		
		Department		
	1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$28,688,336,560 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$11,218,030,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenue, as authorized by the Treasury Board, received during the fiscal year for the purposes of any of those Votes and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		13,519,620,000

1a	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$28,688,336,560 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$11,218,030,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenue, as authorized by the Treasury Board, received during the fiscal year for the purposes of any of those Votes and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$852,025 from Industry Vote 85, and \$358,000 from Industry Vote 75, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote and to provide a further amount of	125,453,786
1b	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$28,688,336,560 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$11,218,030,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenue, as authorized by the Treasury Board, received during the fiscal year for the purposes of any of those Votes and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$219,556 from National Defence Vote 5, \$105,683 from Foreign Affairs and International Trade Vote 1, and \$80,000 from Industry Vote 75, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of	452,399,359
1c	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$28,688,336,560 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$11,218,030,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenue, as authorized by the Treasury Board, received during the fiscal year for the purposes of any of those Votes and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$219,556 from National Defence Vote 5, \$105,683 from Foreign Affairs and International Trade Vote 1, and \$80,000 from Industry Vote 75, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of	
5	Capital expenditures	1
5a	Capital expenditures	
5c	\$66,000 from Public Safety and Emergency Preparedness Vote 50, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote	419,037,085
10	The grants listed in the Estimates and contributions, which grants and contributions may include cash payments or, in lieu of payment made to a recipient, the provision of goods or services or of the use of facilities, and which may also include the contributions that may be approved by the Governor in Council in accordance with section 3 of <i>The Defence Appropriation Act, 1950</i> , for provision or transfer of defence equipment or services or supplies or facilities for defence purposes	1
10c	The grants listed in the Estimates and contributions, with grants and contributions may include cash payments or, in lieu of payment made to a recipient, the provision of goods or services or the use of facilities, and which may also include the contributions that may be approved by the Governor in Council in accordance with section 3 of <i>The Defence Appropriation Act, 1950</i> , for provision or transfer of defence equipment or services or supplies or facilities for defence purposes—To authorize the transfer of \$317,000 from National Defence Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote	192,395,560
		3,356,705,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Canadian Forces Grievance Board		
	15	Program expenditures	5,864,000	
		Military Police Complaints Commission		
	20	Program expenditures		1,203,831
	20b	Program expenditures	3,150,000	
		Office of the Communications Security Establishment Commissioner		
	23a	Program expenditure—To authorize the transfer of \$1,364,519 from National Defence Vote 1, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote		
		Total Ministry—Budgetary	17,077,734,560	998,094,065
		Non-budgetary	...	...
19		Natural Resources		
		Department		
	1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year from the sale of forestry and information products, and fees for research, consultation, testing, analysis, and administration services as part of the departmental operations and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		
	1a	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year from the sale of forestry and information products, and fees for research, consultation, testing, analysis, and administration services as part of the departmental operations and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	762,876,000	8,762,139
	1b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year from the sale of forestry and information products, and fees for research, consultation, testing, analysis, and administration services as part of the departmental operations and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		
	5	For the purposes of this Vote and to provide a further amount of		
	5a	The grants listed in the Estimates and contributions	437,896,000	17,364,274
	5b	The grants listed in the Estimates and contributions—To authorize the transfer of \$125,000 from Economic Development Agency of Canada for the Regions of Quebec Vote 5, and \$50,000 from Transport Vote 10, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		8,600,000
	5c	The grants listed in the Estimates and contributions		4,250,000
		Atomic Energy of Canada Limited		1
	10	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	152,273,000	
	10a	Payments to Atomic Energy of Canada Limited for operating and capital expenditures		300,000,000

10c	Payments to Atomic Energy of Canada Limited for operating and capital expenditures		100,000,000
	Canadian Nuclear Safety Commission		
15	Program expenditures, the grants listed in the Estimates and contributions	80,140,000	3,699,268
15b	Program expenditures, the grants listed in the Estimates and contributions		3,788,959
15c	Program expenditures, the grants listed in the Estimates and contributions		
	Cape Breton Development Corporation		
20	Payments to the Cape Breton Development Corporation for operating and capital expenditures	66,239,000	
	National Energy Board		
25	Program expenditures	41,001,000	267,000
25b	Program expenditures		
	Northern Pipeline Agency		
30	Program expenditures	244,000	
	Total Ministry—Budgetary	1,540,669,000	446,731,641
	Non-budgetary	...	...

20	Parliament		
	The Senate		
1	Program expenditures, including an allowance in lieu of residence to the Speaker of the Senate, payments in respect of the cost of operating Senators' offices, contributions and the grants listed in the Estimates and authority to expend in the fiscal year revenues received during that fiscal year arising from the activities of the Senate	58,467,000	
	House of Commons		
5	Operating expenditures, including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, contributions and authority to expend revenues received during the fiscal year arising from the activities of the House of Commons	269,001,055	
5b	Program expenditures, including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, contributions and authority to expend revenues received during the fiscal year arising from the activities of the House of Commons—to authorize the transfer of \$8,093,000 from Parliament Vote 10, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote	8,093,000	2,578,712
10	Capital expenditures		
	Library of Parliament		
15	Program expenditures, including authority to expend revenues received during the fiscal year arising from the activities of the Library of Parliament	34,971,000	
15c	Program expenditures, including authority to expend revenues received during the fiscal year arising from the activities of the Library of Parliament		600,000
	Office of the Conflict of Interest and Ethics Commissioner		
20	Program expenditures	6,338,000	
	Senate Ethics Officer		
25	Program expenditures	689,000	
	Total Ministry—Budgetary	377,559,055	3,178,712
	Non-budgetary	...	...

21	Privy Council		
	Department		
1	Program expenditures, including operating expenditures of Commissions of Inquiry not otherwise provided for and the operation of the Prime Minister's residence; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	110,568,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	1a	Program expenditures, including operating expenditures of Commissions of Inquiry not otherwise provided for and the operation of the Prime Minister's residence; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		1,594,000
	1b	Program expenditures, including operating expenditures of Commissions of Inquiry not otherwise provided for and the operation of the Prime Minister's residence; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		10,081,146
	1c	Program expenditures, including operating expenditures of Commissions of Inquiry not otherwise provided for and the operation of the Prime Minister's residence; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		13,297,234
	5	Canadian Intergovernmental Conference Secretariat Program expenditures		
	10	Canadian Transportation Accident Investigation and Safety Board Program expenditures	6,075,000	
	15	Chief Electoral Officer Program expenditures	25,589,000	
	15a	Program expenditures		
	20	Office of the Commissioner of Official Languages Program expenditures	22,062,000	1,508,641
	25	Public Appointments Commission Secretariat Program expenditures	17,764,000	
	30	Security Intelligence Review Committee Program expenditures	945,000	
		Total Ministry—Budgetary	2,637,000	
		Non-budgetary		
22		Public Safety and Emergency Preparedness	185,640,000	26,481,021
		Department	...	...
	I	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		
	1a	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of</i>	121,588,000	

1b	<i>Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$500,000 from Public Safety and Emergency Preparedness Vote 5, and \$275,000 from Agriculture and Agri-Food Vote 1, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote and to provide a further amount of Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year —To authorize the transfer of \$1,837,500 from Public Safety and Emergency Preparedness Vote 50, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of The grants listed in the Estimates and contributions The grants listed in the Estimates and contributions The grants listed in the Estimates and contributions—To authorize the transfer of \$50,000 from Public Safety and Emergency Preparedness Vote 50, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of	4,056,246
5		
5a		
5b		
		17,803,737
		281,315,144
		1,131,600
		9,528,968
10	Canada Border Services Agency Operating expenditures, contributions and, pursuant to paragraph 29.1(2)(e) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency Operating expenditures, contributions and, pursuant to paragraph 29.1(2)(e) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency Operating expenditures, contributions and, pursuant to paragraph 29.1(2)(e) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency—To authorize the transfer of \$234,000 from Public Safety and Emergency Preparedness Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote	11,802,913
10b		1
15	Capital expenditures	103,600
15a	Capital expenditures	30,000
15b		
	Canadian Security Intelligence Service Operating expenditures Operating expenditures Operating expenditures—To authorize the transfer of \$151,000 from National Defence Vote 5, and \$52,600 from Foreign Affairs and International Trade Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of Operating expenditures—To authorize the transfer of \$80,000 from National Defence Vote 5, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote Capital expenditures	388,494,000
20		3,532,960
20a		
20b		3,730,544
20c		
25		1
	Correctional Service Operating expenditures, the grants listed in the Estimates, contributions, and (a) authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by that Fund; (b) authority to operate canteens in federal institutions and to deposit revenue from sales into the Inmate Welfare Fund; (c) payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and (d) authority for the Minister of Public Safety and Emergency Preparedness, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions	20,854,000
30		
		1,717,093,000
30b	Operating expenditures, the grants listed in the Estimates, contributions, and (a) authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by that Fund;	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	\$
		(b) authority to operate canteens in federal institutions and to deposit revenue from sales into the Inmate Welfare Fund;			
		(c) payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and			
		(d) authority for the Minister of Public Safety and Emergency Preparedness, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions			
35		Capital expenditures, including payments as contributions to:			12,473,257
		(a) aboriginal communities as defined in section 79 of the <i>Corrections and Conditional Release Act</i> in connection with the provision of correctional services pursuant to section 81 of that Act; and			
		(b) non-profit organizations involved in community corrections operations, provinces and municipalities towards construction done by those bodies	263,576,000		
35a		Capital expenditures, including payments as contributions to:			
		(a) aboriginal communities as defined in section 79 of the <i>Corrections and Conditional Release Act</i> in connection with the provision of correctional services pursuant to section 81 of that Act; and			
		(b) non-profit organizations involved in community corrections operations, provinces and municipalities towards construction done by those bodies			7,685,000
40		National Parole Board			
40b		Program expenditures	40,800,000		
		Program expenditures—To authorize the transfer of \$315,000 from Public Safety and Emergency Preparedness Vote 30, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of			1,006,944
45		Office of the Correctional Investigator			
		Program expenditures	3,341,000		
50		Royal Canadian Mounted Police			
50b		Operating expenditures and authority to expend revenues received during the fiscal year	1,840,815,000		
		Operating expenditures and authority to expend revenue received during the fiscal year—To authorize the transfer of \$220,000 from Public Safety and Emergency Preparedness Vote 1, \$39,761,069 from Public Safety and Emergency Vote 1, \$88,481 from National Defence Vote 5, and \$50,000 from Health Vote 40, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of			36,548,515
50c		Operating expenditures, and authority to expend revenue received during the fiscal year—To authorize the transfer of \$17,824,560 from Public Safety and Emergency Preparedness Vote 55, and \$10,000 from Privy Council Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of			
55		Capital expenditures	328,965,000		5,726,362
55b		Capital expenditures—To authorize the transfer of \$1,641,000 from National Defence Vote 5, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of			
60		The grants listed in the Estimates and contributions	88,297,000		78,005,718
60b		The grants listed in the Estimates and contributions, provide that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board—To authorize the transfer of \$1,801,500 from Public Safety and Emergency Preparedness Vote 50, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote			
		Royal Canadian Mounted Police External Review Committee			
65		Program expenditures	1,335,000		1

Royal Canadian Mounted Police Public Complaints Commission

70		Program expenditures	7,934,000	193,166,367
		Total Ministry—Budgetary	...	...
		Non-budgetary		
23		Public Works and Government Services		
	1	Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan</i> , the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> , and authority to spend revenues received during the fiscal year arising from accommodation and central and common services in respect of these services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	1,975,859,000	
	1a	Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan</i> , the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> , and authority to spend revenues received during the fiscal year arising from accommodation and central and common services in respect of these services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$250,000 from Canadian Heritage Vote 1, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		30,122,523
	1b	Operating expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan</i> , the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> , and authority to spend revenues received during the fiscal year arising from accommodation and central and common services in respect of these services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$1,768,452 from Public Works and Government Services Vote 5, and \$2,883,523 from Public Safety and Emergency Preparedness Vote 50, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of	93,040,224	
	5	Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services	290,880,000	
	5a	Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services—To authorize the transfer of \$1,451,471 from Public Works and Government Services Vote 1, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		112,724,000
	5b	Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services—To authorize the transfer of \$1,513,723 from Public Works and Government Services Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of	16,805,000	
		Total Ministry—Budgetary	2,266,739,000	252,691,747
		Non-budgetary	...	...
24		Transport		
		Department		
	1	Operating expenditures, and (a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics; (b) authority for the payment of commissions for revenue collection pursuant to the <i>Aeronautics Act</i> ; (c) authority to expend revenues received during the fiscal year; and (d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period		

APPENDIX I

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	1a	Operating expenditures, and of less than a year (a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in aeronautics; (b) authority for the payment of commissions for revenue collection pursuant to the <i>Aeronautics Act</i> ; (c) authority to expend revenues received during the fiscal year; and (d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	315,257,000	
	1b	Operating expenditures, and (a) authority to make expenditures on other than federal property in the course of or arising out of exercise of jurisdiction in aeronautics; (b) authority for the payment of commissions for revenue collection pursuant to the <i>Aeronautics Act</i> ; (c) authority to expend revenue received during the fiscal year; and (d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$157,032 from Transport Vote 55, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of Operating expenditures, and (a) authority to make expenditures on other than federal property in the course of or arising out of exercise of jurisdiction in aeronautics; (b) authority for the payment of commissions for revenue collection pursuant to the <i>Aeronautics Act</i> ; (c) authority to expend revenue received during the fiscal year; and (d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$157,032 from Transport Vote 55, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of		19,112,450
	1c	Operating expenditures, and (a) authority to make expenditures on other than federal property in the course of or arising out of exercise of jurisdiction in aeronautics; (b) authority for the payment of commissions for revenue collection pursuant to the <i>Aeronautics Act</i> ; (c) authority to expend revenue received during the fiscal year; and (d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$2,929,000 from Transport Vote 5, and \$25,000 from Transport Vote 10, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies The grants listed in the Estimates and contributions The grants listed in the Estimates and contributions The grants listed in the Estimates and contributions The grants listed in the Estimates and contributions—To authorize the transfer of \$4,459,200 from Transport Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote		3,102,008
	5	Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies		1
	5b	Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies	78,248,000	
	10	The grants listed in the Estimates and contributions		3,663,000
	10a	The grants listed in the Estimates and contributions	471,691,039	
	10b	The grants listed in the Estimates and contributions		297,866,204
	10c	The grants listed in the Estimates and contributions—To authorize the transfer of \$4,459,200 from Transport Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote		48,956,206
		Canada Post Corporation		1
	15	Payments to the Canada Post Corporation for special purposes	97,210,000	
		Canadian Air Transport Security Authority		
	20	Payments to the Canadian Air Transport Security Authority for operating and capital expenditures	277,754,000	2,200,000
	20a	Payments to the Canadian Air Transport Security Authority for operating and capital expenditures		156,202,000
	20b	Payments to the Canadian Air Transport Security Authority for operating and capital expenditures		

25	Canadian Transportation Agency		22,803,000
	Program expenditures		
30	Federal Bridge Corporation Limited		10,204,000
30b	Payments to the Federal Bridge Corporation Limited		
	Marine Atlantic Inc.		
35	Payments to Marine Atlantic Inc. in respect of		106,354,000
	(a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; and		
	(b) payments made by the Company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cutbacks or the discontinuance or reduction of a service		
35b	Payments to Marine Atlantic Inc. in respect of		4,122,000
	(a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; and		
	(b) payments made by the Company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cutbacks or the discontinuance or reduction of a service		
35c	Payments to Marine Atlantic Inc. in respect of		
	(a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; and		
	(b) payments made by the Company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cutbacks or the discontinuance or reduction of a service—To authorize the transfer of \$7,000,000 from Transport Vote 10, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote	1	
	National Capital Commission		
40	Payments to the National Capital Commission for operating expenditures	76,313,000	
40b	Payments to the National Capital Commission for operating expenditures	5,432,000	
45	Payments to the National Capital Commission for capital expenditures	17,934,000	
45b	Payments to the National Capital Commission for capital expenditures	10,000,000	
50	Office of Infrastructure of Canada		
	Operating expenditures	37,530,000	
55	Contributions	2,414,778,000	
55a	Contributions		449,632,903
55b	Contributions		443,221,123
60	Old Port of Montreal Corporation Inc.		
60c	Payments to the Old Port of Montreal Corporation Inc.	19,900,000	1,250,000
	Payments to the Old Port of Montreal Corporation Inc. for operating expenditures		
65	The Jacques Cartier and Champlain Bridges Incorporated		
	Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier, Champlain and Mercier Bridges, a portion of the Bonaventure Autoroute, the Pont-Champlain Jetty, and Melocheville Tunnel, Montreal	87,808,000	
65c	Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier, Champlain and Mercier Bridges, a portion of the Bonaventure Autoroute, the Pont-Champlain Jetty, and Melocheville Tunnel, Montreal		589,734
70	Transportation Appeal Tribunal of Canada		
70b	Program expenditures	1,213,000	
	Program expenditures—To authorize the transfer of \$400,000 from Transport Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this vote		1
75	VIA Rail Canada Inc.		
	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments		

Authorities Granted in Current Year Appropriation Acts—Continued

Vote	Department or agency	As shown in	Sub
		Main Estimates	
	for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (e)(i) of Transport Vote 524, <i>Appropriation Act No. 1, 1977</i>	\$	
	Total Ministry—Budgetary	335 560,000	
	Non-budgetary	4,370,557,039	1,4
		...	
	Treasury Board		
	Secretariat		
1	Program expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and authority to expend revenues received during the fiscal year arising from activities of the Treasury Board Secretariat		
1b	Program expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and authority to expend revenues received during the fiscal year arising from activities of the Treasury Board Secretariat—To authorize the transfer of \$934,800 from Public Works and Government Services Vote 1, and \$245,000 from Canada Revenue Agency Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of	165 237,000	
1c	Program expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and authority to expend revenues received during the fiscal year arising from activities of the Treasury Board Secretariat—To authorize the transfer of \$201,451 from Public Safety and Emergency Preparedness Vote 50, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote		
5	Government contingencies—Subject to the approval of the Treasury Board, to supplement other appropriations and to provide for miscellaneous, urgent or unforeseen expenditures not otherwise provided for, including grants and contributions not listed in the Estimates and the increase of the amount of grants listed in these, where those expenditures are within the legal mandate of a government organization, and authority to re-use any sums allotted and repaid to this appropriation from other appropriations	750,000,000	
10	Government-wide initiatives—Subject to the approval of the Treasury Board, to supplement other appropriations in support of the implementation of strategic management initiatives in the public service of Canada		
15b	Compensation adjustments—Subject to the approval of the Treasury Board, to supplement other appropriations that may need to be partially or fully funded as a result of adjustments made to terms and conditions of service or employment of the federal public administration, including members of the Royal Canadian Mounted Police and the Canadian Forces, Governor in Council appointees and Crown corporations as defined in section 83 of the <i>Financial Administration Act</i>	7,141,000	
15c	Compensation adjustments—Subject to the approval of the Treasury Board, to supplement other appropriations that may need to be partially or fully funded as a result of adjustments made to terms and conditions of service or employment of the federal public administration, including members of the Royal Canadian Mounted Police and the Canadian Forces, Governor in Council appointees and Crown corporations as defined in section 83 of the <i>Financial Administration Act</i>		
20	Public service insurance—Payments in respect of		

20b	respect of such programs or arrangements and to provide for the return to certain employees of their share of the premium reduction under subsection 96(3) of the <i>Employment Insurance Act</i> Public Service Insurance—Payments, in respect of insurance, pension or benefit programs or other arrangements, or in respect of the administration of such programs, or arrangements, including premiums, contributions, benefits, fees and other expenditures, made in respect of the public service or any part thereof and for such other persons, as Treasury Board determines, and authority to expend any revenues or other amounts received in respect of such programs or arrangements to offset any such expenditures in respect of such programs or arrangements and to provide for the return to certain employees of their share of the premium reduction under subsection 96(3) of the <i>Employment Insurance Act</i>	1,861,000,000	1,943,839
25	Operating budget carry forward—Subject to the approval of the Treasury Board, to supplement other appropriations for the operating budget carry forward from the previous fiscal year	1,200,000,000	
30	Paylist requirements—Subject to the approval of the Treasury Board, to supplement other appropriations for requirements related to parental and maternity allowances, entitlements on cessation of service or employment and adjustments made to terms and conditions of service or employment of the public service including members of the Royal Canadian Mounted Police and the Canadian Forces, where these have not been provided from Vote 15, Compensation Adjustments	500,000,000	
30b	Paylist Requirements—Subject to the approval of the Treasury Board, to supplement other appropriations for requirements related to parental and maternity allowances, entitlements on cessation of service or employment and adjustments made to terms and conditions of service or employment of the federal public administration including members of the Royal Canadian Mounted Police and the Canadian Forces, where these have not been provided from Vote 15, Compensation Adjustments	58,529,000	
35	Canada School of Public Service Program expenditures	6,033,000	
40	Office of the Public Sector Integrity Commissioner Program expenditures	4,097,000	
45	Office of the Registrar of Lobbyists Program expenditures	64,570,000	
50	Public Service Human Resources Management Agency of Canada Program expenditures	2,454,488	
50a	Program expenditures—To authorize the transfer of \$338,159 from National Defence Vote 1, and \$144,457 from Fisheries and Oceans Vote 1, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote and to provide a further amount of	16,722,742	
50b	Program expenditures—To authorize the transfer of \$200,000 from Canada Revenue Agency Vote 1, \$126,355 from Health Vote 1, and \$48,405 from Industry Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote and to provide a further amount of	912,155,757	
	Total Ministry—Budgetary	...	...
	Non-Budgetary		
26	Veterans Affairs		
1	Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the <i>Veterans' Land Act</i> (R.S.C. 1970, c.V-4), to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the <i>Veterans' Land Act</i> (R.S.C. 1970, c.V-4), to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	970,553,000	1,700,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Concluded

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	5	Capital expenditures		
	10	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	22,862,000	
	10a	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	2,353,719,000	
	10b	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board—To authorize the transfer of \$100,000 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote		29,300,000
	10c	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board—To authorize the transfer of \$20,000,000 from Veterans Affairs Vote 1, <i>Appropriation Act No. 2, 2008-2009</i> for the purposes of this Vote		1
	15	Veterans Review and Appeal Board—Operating expenditures		1
	15a	Veterans Review and Appeal Board—Operating expenditures—To authorize the transfer of \$2,000,000 from Veterans Affairs Vote 1, <i>Appropriation Act No. 1, 2008-2009</i> for the purposes of this Vote	9,573,000	
		Total Ministry—Budgetary	3,356,707,000	31,000,003
		Non-budgetary	...	...
27		Western Economic Diversification		
	1	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	48,753,000	
	1b	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		132,694
	1c	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		
	5	The grants listed in the Estimates and contributions		26,751
	5b	The grants listed in the Estimates and contributions	215,271,000	18,162,587
	5c	The grants listed in the Estimates and contributions		160,000
		Total Ministry—Budgetary	264,024,000	18,482,032
		Non-budgetary	...	...
		Total Government—Budgetary	79,015,224,174	7,861,399,553
		Non-budgetary	61,303,002	16,000,002

(1) Non-budgetary authority (loan, investment or advance).

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾

Appendix 2 provides the full wording of all authorities (budgetary and non-budgetary) granted in the current year by Statutes other than Appropriation Acts, by ministry.

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
2	Agriculture and Agri-Food		
	Department		
	Contributions to employee benefit plans	69,236,000	
	Minister of Agriculture and Agri-Food—Salary and motor car allowance	76,422	
	Contribution payments for the AgriStability program	655,200,000	
	Contribution payments for the AgriInsurance program	388,700,000	
	Contribution payments for the AgriInvest program	159,489,000	
	Payments in connection with the <i>Agrifinest Programs Act</i>	137,500,000	
	Contribution payments for the Agricultural disaster relief program—AgriRecovery	108,400,000	14,580,000
	Contributions in support of the AgriInvest cost of production element	100,000,000	
	Canadian Cattlemen's Association Legacy Fund	5,000,000	
	Loan guarantees under the <i>Farm Improvement and Marketing Cooperatives Loans Act</i>	4,000,000	2,000,000
	Grants to agencies established under the <i>Farm Products Agencies Act</i>	200,000	12,000,000
	Grant in support of the Cull Breeding Swine Program		
	Canadian Food Inspection Agency		
3	Contribution to employee benefit plans	67,475,000	
	Compensation payments in accordance with requirements established by Regulations under the <i>Health of Animals Act</i> and the <i>Plant Protection Act</i> , and authorized pursuant to the <i>Canadian Food Inspection Agency Act</i>	1,500,000	
	Canadian Grain Commission		
	Contributions to employee benefit plans	577,000	
	Canadian Grain Commission Revolving Fund (<i>Appropriation Act No. 4, 1994-95</i>)	(120,000)	
	Total Ministry—Budgetary	1,697,233,422	28,580,000
	Non-budgetary	..	..
	Atlantic Canada Opportunities Agency		
	Department		
	Contributions to employee benefit plans	8,017,000	
	Total Ministry—Budgetary	8,017,000	..
	Non-budgetary	..	..
4	Canada Revenue Agency		
	Contributions to employee benefit plans	400,644,000	
	Minister of National Revenue—Salary and motor car allowance	76,422	
	Children's special allowance payments (<i>Children's Special Allowances Act</i>)	219,000,000	
	Spending of revenues received through the conduct of its operations pursuant to section 60 of the <i>Canada Revenue Agency Act</i>	161,263,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Payments to private collection agencies pursuant to section 17.1 of the <i>Financial Administration Act</i>	23,316,000	(6,000,000)
	Payments under the <i>Energy Costs Assistance Measures Act</i>		1,210,000
	Payments to provinces under the <i>Softwood Lumber Products Export Charge Act</i>		419,000,000
	Total Ministry—Budgetary	804,299,422	414,210,000
	Non-budgetary	...	...
5	Canadian Heritage		
	Department		
	Contributions to employee benefit plans	28,254,000	
	Minister of Canadian Heritage—Salary and motor car allowance	76,422	
	Salaries of the Lieutenant-Governors (<i>Salaries Act</i>)	1,129,000	
	Payments under the <i>Lieutenant-Governors Superannuation Act</i>	637,000	
	Supplementary retirement benefits—Former Lieutenant-Governors	182,000	
	Canadian Radio-television and Telecommunications Commission		
	Contributions to employee benefit plans	5,466,000	
	Library and Archives of Canada		
	Contributions to employee benefit plans	11,853,000	
	National Battlefields Commission		
	Contributions to employee benefit plans	374,000	
	Expenditures pursuant to paragraph 29.1(1) of the <i>Financial Administration Act</i>	1,600,000	
	Public Service Commission		
	Contributions to employee benefit plans	11,673,000	
	Public Service Labour Relations Board		
	Contributions to employee benefit plans	760,000	
	Public Service Staffing Tribunal		
	Contributions to employee benefit plans	487,000	
	Registry of the Public Servants Disclosure Protection Tribunal		
	Contributions to employee benefit plans	189,000	
	Status of Women—Office of the Co-ordinator		
	Contributions to employee benefit plans	1,012,000	
	Total Ministry—Budgetary	63,692,422	...
	Non-budgetary	...	...
6	Citizenship and Immigration		
	Department		
	Contributions to employee benefit plans	38,621,001	
	Minister of Citizenship and Immigration—Salary and motor car allowance	76,422	

(L) Loans to immigrants and refugees to facilitate the arrival of newcomers pursuant to section 88 of the *Immigration and*

Refugee Protection Act

Immigration and Refugee Board of Canada

Contributions to employee benefit plans

Total Ministry—Budgetary

Non-budgetary

7 Economic Development Agency of Canada for the Regions of Quebec

Contributions to employee benefit plans

Total Ministry—Budgetary

Non-budgetary

8 Environment

Department

Contributions to employee benefit plans

Minister of the Environment—Salary and motor car allowance

Canadian Environmental Assessment Agency

Contributions to employee benefit plans

National Round Table on the Environment and the Economy

Contributions to employee benefit plans

Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*

Parks Canada Agency

Contributions to employee benefit plans

Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the *Parks Canada Agency Act*

Total Ministry—Budgetary

Non-budgetary

9 Finance

Department

Contributions to employee benefit plans

Minister of Finance—Salary and motor car allowance

Interest and other costs (*Financial Administration Act*)

Canada health transfer (Part V.1—*Federal-Provincial Fiscal Arrangements Act*)

Fiscal equalization (Part I.—*Federal-Provincial Fiscal Arrangements Act*)

Canada social transfer (Part V.1—*Federal-Provincial Fiscal Arrangements Act*)

Territorial financing (Part I.1—*Federal-Provincial Fiscal Arrangements Act*)

Payments to International Development Association (*Bretton Woods and Related Agreements Act*)

Payment to Ontario (*Budget Implementation Act, 2007*)

Purchase of domestic coinage (*Royal Canadian Mint Act*)

Statutory subsidies (*Constitution Acts, 1867-1982*, and other statutory authorities)

Youth allowances recovery (*Federal-Provincial Fiscal Revision Act, 1964*)

Alternative payments for standing programs (Part VI.—*Federal-Provincial Fiscal Arrangements Act*)

Incentive for Provinces to eliminate taxes on capital (*Budget Implementation Act*)

(L) Payments and encashment of notes issued to the European Bank for Reconstruction and Development pursuant to section 6(2) of the

European Bank for Reconstruction and Development Agreement Act—Capital subscriptions

Public Transit Capital Trust 2008 (*Budget Implementation Act, 2008*)

Police Officers Recruitment Fund (*Budget Implementation Act, 2008*)

Saskatchewan Carbon Capture and Storage Demonstration Trust (*Budget Implementation Act, 2008*)

Canada Social Transfer Transition Protection Payment to Saskatchewan (*Budget Implementation Act, 2008*)

1

12,837,000

51,534,423

1

5,324,000

5,324,000

...

...

83,648,000

76,422

2,942,000

411,000

20,000

44,019,000

111,000,000

242,116,422

...

...

11,910,000

76,422

33,683,000,000

22,629,304,000

13,619,924,000

10,557,729,000

2,312,939,000

318,280,000

150,000,000

147,000,000

32,000,000

(717,374,000)

(3,256,839,000)

3,075,000

500,000,000

400,000,000

240,000,000

31,204,000

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Payment to Nova Scotia for Carbon Storage (<i>Budget Implementation Act, 2008</i>)		5,000,000
	Canada Social Transfer Transition Protection Payment to Nunavut (<i>Budget Implementation Act, 2008</i>)		705,000
	Interest and other costs		(2,174,000,000)
	Auditor General		
	Contributions to employee benefit plans	9,620,000	
	Canadian International Trade Tribunal		
	Contributions to employee benefit plans	1,168,000	
	Financial Transactions and Reports Analysis Centre of Canada		
	Contributions to employee benefit plans	4,235,000	
	Office of the Superintendent of Financial Institutions		
	Spending of revenues pursuant to subsection 17(2) of the <i>Office of the Superintendent of Financial Institutions Act</i>	1	
	PPP Canada Inc.		
	Payments to PPP Canada Inc. (<i>Budget and Economic Statement Implementation Act, 2007</i>)		5,000,000
	Total Ministry—Budgetary	79,502,972,423	(508,625,000)
	Non-budgetary	3,075,000	...
10	Fisheries and Oceans		
	Contributions to employee benefit plans	118,555,000	
	Minister of Fisheries and Oceans—Salary and motor car allowance	76,422	
	Total Ministry—Budgetary	118,631,422	...
	Non-budgetary	...	...
11	Foreign Affairs and International Trade		
	Department		
	Contributions to employee benefit plans	78,400,000	
	Minister of Foreign Affairs—Salary and motor car allowance	76,422	
	Minister of International Trade and Minister for the Pacific Gateway and the Vancouver-Whistler Olympics—Salary and motor car allowance	76,422	
	Payments to Export Development Canada to discharge obligations incurred pursuant to section 23 of the <i>Export Development Act</i> (Canada Account) for the purpose of facilitating and developing trade between Canada and other countries	4,200,000	
	Payments under the <i>Diplomatic Service (Special) Superannuation Act</i>	250,000	
	(L) Payments to Export Development Canada to discharge obligations incurred pursuant to section 23 of the <i>Export Development Act</i> (Canada Account) for the purpose of facilitating and developing trade between Canada and other countries	88,200,000	
	Canadian International Development Agency		
	Contributions to employee benefit plans	25,784,000	
	Minister for International Cooperation—Salary and motor car allowance	76,422	
	Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i>	257,861,000	
	(L) Payments to International Financial Institutions—Capital subscriptions	8,004,000	

12	International Joint Commission	548,000	
	Contributions to employee benefit plans		
	NAFTA Secretariat—Canadian Section	190,000	
	Contributions to employee benefit plans		...
	Total Ministry—Budgetary	367,462,266	...
	Non-budgetary	96,204,000	...
12	Governor General		
	Contributions to employee benefit plans	1,989,000	
	Annuities payable under the <i>Governor General's Act</i>	413,000	
	Salary of the Governor General (<i>Governor General's Act</i>)	123,000	
	Total Ministry—Budgetary	2,525,000	...
	Non-budgetary	...	...
13	Health		
	Department		
	Contributions to employee benefit plans	110,949,000	
	Minister of Health—Salary and motor car allowance	76,422	
	Assisted Human Reproduction Agency of Canada		
	Contributions to employee benefit plans	635,000	
	Canadian Institutes of Health Research		
	Contributions to employee benefit plans	4,428,000	
	Hazardous Materials Information Review Commission		
	Contributions to employee benefit plans	468,000	
	Patented Medicine Prices Review Board		
	Contributions to employee benefit plans	631,000	
	Public Health Agency of Canada		
	Contributions to employee benefit plans	30,434,000	
	Total Ministry—Budgetary	147,621,422	...
	Non-budgetary	...	...
14	Human Resources and Skills Development		
	Department		
	Contributions to employee benefit plans	232,693,050	
	Minister of Human Resources and Social Development—Salary and motor car allowance	76,422	
	Minister of Labour and Minister of the Economic Development Agency of Canada for the Regions of Quebec—Salary and motor car allowance	76,422	
	Old age security payments (<i>Old Age Security Act</i>)	25,321,000,000	(368,000,000)
	Guaranteed income supplement payments (<i>Old Age Security Act</i>)	7,696,000,000	63,000,000
	Universal Child Care Benefit (<i>Universal Child Care Benefit Payments Act</i>)	2,470,000,000	38,000,000
	Canada Education Savings grant payments to Registered Education Savings Plan (RESP) trustees on behalf of RESP beneficiaries to encourage Canadians to save for post-secondary education for their children	588,000,000	32,000,000
	Allowance payments (<i>Old Age Security Act</i>)	573,000,000	(21,000,000)
	Payments related to the direct financing arrangement under the <i>Canada Student Financial Assistance Act</i>	327,974,000	(18,398,000)
	Canada study grants to qualifying full and part-time students pursuant to the <i>Canada Student Financial Assistance Act</i>	142,868,000	18,414,000
	Payments of compensation respecting government employees (<i>Government Employees Compensation Act</i>) and merchant seamen (<i>Merchant Seamen Compensation Act</i>)	43,000,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Canada Learning Bond payments to Registered Education Savings Plan (RESP) trustees on behalf of RESP beneficiaries to support access to post-secondary education for children from low-income families		
	The provision of funds for interest and other payments to lending institutions and liabilities under the <i>Canada Student Financial Assistance Act</i>	34,000,000	16,000,000
	The provision of funds for liabilities including liabilities in the form of guaranteed loans under the <i>Canada Student Loans Act</i>	24,078,000	8,654,000
	Civil service insurance actuarial liability adjustments	6,769,000	752,000
	Supplementary retirement benefits—Annuities agents' pensions (<i>Supplementary Retirement Benefits Act</i>)	145,000	
	The provision of funds for interest payments to lending institutions under the <i>Canada Student Loans Act</i>	35,000	
	(L) Loans disbursed under the <i>Canada Student Financial Assistance Act</i>	22,000	7,000
	Wage Earner Protection Program payments to eligible applicants owed wages and vacation pay from employers who are either bankrupt or in receivership as well as payments to trustees and receivers who will provide the necessary information to determine eligibility (Wage Earner Protection Act)	906,297,000	(18,550,000)
	Canada Disability Savings Bond payments to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities		31,200,000
	Canada Disability Savings Grant payments to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities		100,000
	Canada Industrial Relations Board		600,000
	Contributions to employee benefit plans	1,490,000	
	Canada Mortgage and Housing Corporation		
	(L) Advances under the <i>National Housing Act</i>	(210,200,000)	
	Canadian Artists and Producers Professional Relations Tribunal		
	Contributions to employee benefit plans	167,000	
	Canadian Centre for Occupational Health and Safety		
	Contributions to employee benefit plans	1,031,000	
	Total Ministry—Budgetary		
	Non-budgetary		
		37,462,424,894	(198,671,000)
		696,097,000	(18,550,000)
15	Indian Affairs and Northern Development		
	Department		
	Contributions to employee benefit plans	52,356,000	
	Minister of Indian Affairs and Northern Development—Salary and motor car allowance	76,422	
	Grants to aboriginal organizations designated to receive claim settlement payments pursuant to Comprehensive Land Claim Settlement Acts	74,316,000	
	Grant to the Nunatsiavut Government for the implementation of the Labrador Inuit Land Claims Agreement pursuant to the <i>Labrador Inuit Land Claims Agreement Act</i>		
	Liabilities in respect of loan guarantees made to Indians for housing and economic development (<i>Indian Act</i>)	17,987,000	
	Payments to comprehensive claim beneficiaries in compensation for resource royalties (Comprehensive Land Claim Settlement Acts)	2,000,000	
	Indian annuities treaty payments (<i>Indian Act</i>)	1,472,000	
	Grassy Narrows and Islington Bands Mercury Disability Board (<i>Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act</i>)	1,400,000	
		15,000	

Canadian Polar Commission		
Contributions to employee benefit plans	71,000	
Indian Specific Claims Commission		
Contributions to employee benefit plans	362,000	
Office of Indian Residential Schools Resolution of Canada		
Contributions to employee benefit plans	8,969,000	
Total Ministry—Budgetary	159,024,422	...
Non-budgetary	...	...
16		
Industry		
Department		
Contributions to employee benefit plans	50,078,000	
Minister of Industry—Salary and motor car allowance	76,422	
Liabilities under the <i>Canada Small Business Financing Act</i>	81,715,000	33,285,000
Grant to CANARIE Inc. to operate and develop the next generation of Canada's advanced research network (CANet 5)	24,000,000	(9,000,000)
Canadian Intellectual Property Office Revolving Fund (<i>Revolving Funds Act</i>)	4,852,000	
Liabilities under the <i>Small Business Loans Act</i>	2,050,000	(800,000)
Canadian Space Agency		
Contributions to employee benefit plans	10,563,000	
Competition Tribunal		
Contributions to employee benefit plans	153,000	
Copyright Board		
Contributions to employee benefit plans	289,000	
National Research Council of Canada		
Contributions to employee benefit plans	45,980,000	
Spending of revenues pursuant to paragraph 5.1(e) of the <i>National Research Council Act</i>	83,495,000	
Natural Sciences and Engineering Research Council		
Contributions to employee benefit plans	4,129,000	
Social Sciences and Humanities Research Council		
Contributions to employee benefit plans	2,342,000	
Statistics Canada		
Contributions to employee benefit plans	63,870,000	
Total Ministry—Budgetary	373,592,422	23,485,000
Non-budgetary	...	...
17		
Justice		
Department		
Contributions to employee benefit plans	63,281,000	
Minister of Justice and Attorney General of Canada—Salary and motor car allowance	76,422	
Canadian Human Rights Commission		
Contributions to employee benefit plans	2,221,000	
Canadian Human Rights Tribunal		
Contributions to employee benefit plans	384,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Commissioner for Federal Judicial Affairs		
	Contributions to employee benefit plans	824,000	
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office (<i>Judges Act</i>)	397,971,000	
	Courts Administration Service		
	Contributions to employee benefit plans	6,194,000	
	Office of the Director of Public Prosecutions		
	Contributions to employee benefit plans	14,630,000	
	Offices of the Information and Privacy Commissioners of Canada		
	Contributions to employee benefit plans	2,861,000	
	Supreme Court of Canada		
	Contributions to employee benefit plans	2,236,000	
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office (<i>Judges Act</i>)	5,171,000	
	Total Ministry—Budgetary	495,849,422	...
	Non-budgetary	...	...
18	National Defence		
	Department		
	Contributions to employee benefit plans	278,456,084	
	Contributions to employee benefit plans—Members of the Military	938,131,916	
	Minister of National Defence—Salary and motor car allowance	76,422	
	Payments under the <i>Supplementary Retirement Benefits Act</i>	6,796,400	
	Payments under Parts I-IV of the <i>Defence Services Pension Continuation Act</i>	1,492,700	
	Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (<i>Appropriation Act No. 4, 1968</i>)	82,340	
	Canadian Forces Grievance Board		
	Contributions to employee benefit plans	572,000	
	Military Police Complaints Commission		
	Contributions to employee benefit plans	281,000	
	Total Ministry—Budgetary	1,225,888,862	...
	Non-budgetary	...	...
19	Natural Resources		
	Department		
	Contributions to employee benefit plans	54,575,000	
	Minister of Natural Resources—Salary and motor car allowance	76,422	
	Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund (<i>Canada-Newfoundland Atlantic Accord Implementation Act</i>)	670,750,000	
			1,569,466,545

	Payments to the Nova Scotia Offshore Revenue Account (<i>Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act</i>)	407,300,000	148,031,819
	Contribution to the Canada/Newfoundland Offshore Petroleum Board (<i>Canada-Newfoundland Atlantic Accord Implementation Act</i>)	6,000,000	
	Contribution to the Canada/Nova Scotia Offshore Petroleum Board (<i>Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act</i>)	2,900,000	
	In support of infrastructure costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Nova Scotia (<i>Canada-Nova Scotia Oil and Gas Agreement Act</i>)	500,000	399,041,000
	Newfoundland fiscal equalization offset payments		19,015,588
	Grant to the Canada Foundation for Sustainable Development Technology		5,000,000
	Grant to the University of Calgary, Institute for Sustainable Energy, Environment, and Economy		
	Canadian Nuclear Safety Commission		
	Contributions to employee benefit plans	10,040,000	12,956,000
	Expenditures pursuant to paragraph 29.1(1) of the <i>Financial Administration Act</i>		
	National Energy Board		
	Contributions to employee benefit plans	5,167,000	
	Northern Pipeline Agency		
	Contributions to employee benefit plans	21,000	
	Total Ministry—Budgetary	1,157,329,422	2,153,510,952
	Non-budgetary	...	...
20	Parliament		
	The Senate		
	Contributions to employee benefit plans	6,717,000	
	Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the <i>Parliament of Canada Act</i> ; contributions to the Members of Parliament Retiring Allowances Account and Members of Parliament Retirement Compensation Arrangements Account	25,048,000	
	House of Commons		
	Contributions to employee benefit plans	34,944,000	
	Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the <i>Parliament of Canada Act</i> and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account	113,014,081	1,403,200
	Library of Parliament		
	Contributions to employee benefit plans	4,721,000	
	Office of the Conflict of Interest and Ethics Commissioner		
	Contributions to employee benefit plans	790,000	
	Senate Ethics Officer		
	Contributions to employee benefit plans	102,000	
	Total Ministry—Budgetary	185,336,081	1,403,200
	Non-budgetary	...	...
21	Privy Council		
	Department		
	Contributions to employee benefit plans	12,348,000	
	Prime Minister—Salary and motor car allowance	157,422	
	President of the Queen's Privy Council for Canada, Minister of Intergovernmental Affairs and Minister of Western Economic Diversification—Salary and motor car allowance	76,422	
	Leader of the Government in the Senate—Salary and motor car allowance	76,422	
	Leader of the Government in the House of Commons and Minister for Democratic Reform—Salary and motor car allowance	76,422	76,422

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Canadian Intergovernmental Conference Secretariat		
	Contributions to employee benefit plans	439,000	
	Canadian Transportation Accident Investigation and Safety Board		
	Contributions to employee benefit plans	3,394,000	
	Chief Electoral Officer		
	Contributions to employee benefit plans	3,861,000	
	Expenses of elections (<i>Canada Elections Act, Northwest Territories Elections Act, Constitution Act, 1982 and the Electoral Boundaries Readjustment Act</i>)	84,318,000	247,802,979
	Salary of the Chief Electoral Officer	259,500	
	Office of the Commissioner of Official Languages		
	Contributions to employee benefit plans	2,142,000	
	Public Appointments Commission Secretariat		
	Contributions to employee benefit plans	122,000	
	Security Intelligence Review Committee		
	Contributions to employee benefit plans	284,000	
	Total Ministry—Budgetary	107,477,766	247,879,401
	Non-budgetary	..	..
22	Public Safety and Emergency Preparedness Department		
	Contributions to employee benefit plans	12,003,000	
	Minister of Public Safety—Salary and motor car allowance	76,422	
	Canada Border Services Agency		
	Contributions to employee benefit plans	143,632,000	
	Canadian Security Intelligence Service		
	Contributions to employee benefit plans	40,376,000	
	Correctional Service		
	Contributions to employee benefit plans	193,526,000	
	National Parole Board		
	Contributions to employee benefit plans	5,111,000	
	Office of the Correctional Investigator		
	Contributions to employee benefit plans	452,000	
	Royal Canadian Mounted Police		
	Contributions to employee benefit plans	61,564,000	
	Pensions and other employee benefits—Members of the Force	333,518,000	
	Pensions under the <i>Royal Canadian Mounted Police Pension Continuation Act</i>	23,000,000	

23	Royal Canadian Mounted Police External Review Committee		
	Contributions to employee benefit plans	152,000	
	Royal Canadian Mounted Police Public Complaints Commission		
	Contributions to employee benefit plans	742,000	
	Total Ministry—Budgetary	814,152,422	...
	Non-budgetary	...	...
24	Public Works and Government Services		
	Contributions to employee benefit plans	79,745,000	
	Minister of Public Works and Government Services—Salary and motor car allowance	76,422	
	Translation Bureau Revolving Fund	2,000,000	
	Real Property Disposition Revolving Fund (<i>Revolving Funds Act</i>)	(5,500,000)	
	Total Ministry—Budgetary	76,321,422	...
	Non-budgetary	...	...
24	Transport		
	Department		
	Contributions to employee benefit plans	66,965,000	
	Minister of Transport—Salary and motor car allowance	76,422	
	Northumberland Strait Crossing Subsidy Payment under the <i>Northumberland Strait Crossing Act</i>	54,896,961	
	Payments in respect of St. Lawrence Seaway agreements under the <i>Canada Marine Act</i>	41,900,000	
	Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal and for rehabilitation work on the roadway portion of the Bridge (Vote 107, <i>Appropriation Act No. 5, 1963</i>)	3,300,000	
	Canadian Transportation Agency		
	Contributions to employee benefit plans	3,291,000	
	Office of Infrastructure of Canada		
	Contributions to employee benefit plans	3,229,000	
	Transportation Appeal Tribunal of Canada		
	Contributions to employee benefit plans	121,000	
	Total Ministry—Budgetary	173,779,383	...
	Non-budgetary	...	...
25	Treasury Board		
	Secretariat		
	Contributions to employee benefit plans	20,472,000	
	President of the Treasury Board—Salary and motor car allowance	76,422	
	Payments under the <i>Public Service Pension Adjustment Act</i>	20,000	
	Canada School of Public Service		
	Contributions to employee benefit plans	6,072,000	
	Spending of revenues pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i>	32,000,000	
	Office of the Public Sector Integrity Commissioner		
	Contributions to employee benefit plans	520,000	
	Office of the Registrar of Lobbyists		
	Contributions to employee benefit plans	416,000	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Concluded

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Public Service Human Resources Management Agency of Canada		
	Contributions to employee benefit plans	8,364,000	
	Total Ministry—Budgetary	67,940,422	...
	Non-budgetary	...	...
26	Veterans Affairs		
	Contributions to employee benefit plans	40,696,000	
	Minister of Veterans Affairs—Salary and motor car allowance	76,422	
	Veterans insurance actuarial liability adjustment (<i>Veterans Insurance Act</i>)	175,000	
	Repayments under section 15 of the <i>War Service Grants Act</i> of compensating adjustments made in accordance with the terms of the <i>Veterans' Land Act</i>	10,000	
	Returned soldiers insurance actuarial liability adjustment (<i>The Returned Soldiers' Insurance Act</i>)	10,000	
	Re-establishment credits under section 8 of the <i>War Service Grants Act</i>	2,000	
	Total Ministry—Budgetary	40,969,422	...
	Non-budgetary	...	...
27	Western Economic Diversification		
	Contributions to employee benefit plans	5,322,000	
	Total Ministry—Budgetary	5,322,000	...
	Non-budgetary	...	...
	Total Government—Budgetary	125,356,838,006	2,161,772,553
	Non-budgetary	795,376,001	(18,550,000)

(L) Non-budgetary authority (loan, investment or advance).

(1) Details of statutory authorities not shown in the Estimates are not included in this appendix.

APPENDIX 3

Authorities Available from Previous Years

Appendix 3 provides the full wording of most authorities (budgetary and non-budgetary) available from previous years, by ministry. The budgetary authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount
2		Agriculture and Agri-Food Department	\$
	(S)	<i>Farm Products Agencies Act</i> , section 28 Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with subsection 28(2) of the Act is \$1,000,000 less the total authority used up to the end of the 1993-94 fiscal year of \$400,000	600,000
	(S)	Canadian Pari-Mutuel Agency Revolving Fund— <i>Revolving Funds Act</i> , section 2 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time	3,577,752
	(S)	Canadian Dairy Commission (L) <i>Canadian Dairy Commission Act</i> , section 16 At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraphs 9(1)(a) and (b) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by Vote 50a, <i>Appropriation Act No. 4, 1975</i> , shall not exceed \$300,000,000 (Net)	203,099,000
	(S)	Canadian Grain Commission Canadian Grain Commission Revolving Fund— <i>Appropriation Act No. 4, 1994-95</i> To spend for the purposes of the Fund any revenues received in respect of those purposes and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than \$2,000,000 the revenues received in respect of the purpose of the Fund, decrease of authority as per Vote 36b, <i>Appropriation Act No. 2, 2001-2002</i>	36,744,312
	(S)	Farm Credit Canada (L) <i>Farm Credit Canada Act</i> Subsection 11(1). At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate \$1,250,000,000 and the money paid constitutes part of the capital of the Corporation (Net) Subsection 12(3). The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation pursuant to subsection (1) and the principal of loans made to the Corporation under subsection (2) shall not at any time exceed twelve times the capital of the Corporation (Net)	6,667,000
		Total Ministry—Budgetary Non-budgetary	7,623,298,000
			40,922,064
			7,833,064,000
4		Canada Revenue Agency	
	1	Operating expenditures; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year, after the adjustments referred to in section 37 of the <i>Financial Administration Act</i> are made, lapses at the end of the following fiscal year pursuant to section 60 (1) of the <i>Canada Revenue Agency Act</i>	134,870,964
		Total Ministry—Budgetary Non-budgetary	134,870,964
			...

APPENDIX 3

Authorities Available from Previous Years—Continued

Section	Vote	Department or agency	Amount
5	(S)	Canadian Heritage	
		National Film Board	
		National Film Board Revolving Fund— <i>Revolving Funds Act</i> , section 12 To make payments out of the Consolidated Revenue Fund for working capital, the interim financing of operation costs, the acquisition of capital assets and can record the increase in the net book value of capital assets against the authority, which provides that the aggregate of admissible working capital and net book value of capital assets is not to exceed \$15,000,000 at any time; decrease of authority as per Vote 86b, <i>Appropriation Act No. 2, 2001-2002</i>	5,976,885
		Total Ministry—Budgetary	5,976,885
		Non-budgetary	...
6	(S)	Citizenship and Immigration	
		Department	
		(L) <i>Immigration Act</i> , section 119 The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transformation and reasonable living expenses. The total amount outstanding at any time, as last amended by TB8 14449 and section 88 of the <i>Immigration and Refugee Protection Act</i> , shall not exceed \$10,000,000 (Net)	75,610,192
		Total Ministry—Budgetary	...
		Non-budgetary	75,610,192
8	30	Environment	
		Parks Canada Agency	
		Program expenditures; the unexpended balance of money referred to in subsection (1) appropriated by any Act of Parliament for the purpose of making operational expenditures of the Agency lapses at the end of the fiscal year following the year in which the money was originally appropriated or at the end of any longer period that may be specified in the Act pursuant to <i>Parks Canada Agency Act</i> , section 19	55,137,126
		Total Ministry—Budgetary	55,137,126
		Non-budgetary	...
9	(S)	Finance	
		Department	
		<i>Financial Institutions Depositors Compensation Act</i> , section 16 Provision of compensation to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank in respect of uninsured deposits. There is hereby appropriated for the purposes of this Act \$875,000,000 to be paid out of the Consolidated Revenue Fund from time to time as required	68,571,831
		Canada Deposit Insurance Corporation	
		(L) <i>Canada Deposit Insurance Corporation Act</i> , subsection 10.1 The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed \$6,000,000,000 (Net)	6,000,000,000

Office of the Superintendent of Financial Institutions

Office of the Superintendent of Financial Institutions Act, sections 16 and 17

The Minister may make expenditures out of the Consolidated Revenue Fund to defray the expenses arising out of the operations of the Office. The total authorized limit shall not at any time exceed by more than \$40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval

Total Ministry—Budgetary
Non-budgetary

60,555,754
129,127,585
6,000,000,000

10

Fisheries and Oceans

Freshwater Fish Marketing Corporation

This Corporation was incorporated under the *Freshwater Fish Marketing Act*, 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation. For the purpose of enabling the Corporation to carry on its operations under the Act, section 16 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon:

(a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and,

(b) to make loans to the Corporation

Vote L30b, *Appropriation Act No. 1, 1974* and amended in 2006. The aggregate outstanding at any time of the amounts borrowed by the Corporation pursuant to paragraph 7(g) and the amounts lent by the Minister of Finance under the authority of section 16 of the *Freshwater Fish Marketing Act* shall not exceed \$50,000,000 (Net)

50,000,000
..
50,000,000

Total Ministry—Budgetary
Non-budgetary

11

Foreign Affairs and International Trade

Department

Passport Canada Revolving Fund—*Revolving Funds Act*, section 4

(S) To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any one time

74,348,073

L11 *Appropriation Act No. 1, 1971*

To increase from \$14,500,000 to \$22,500,000 the amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad established by Vote L12c, *Appropriation Act No. 1, 1971*, Vote L11, *Appropriation Act No. 3, 1989-90* (Net)

8,008,736

L12 *Appropriation Act No. 2, 1954*

To increase from \$30,000,000 to \$50,000,000 the amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad established by loans, investments and advances Vote 630, *Appropriation Act No. 2, 1954*, Vote L12, *Appropriation Act No. 3, 1989-90* (Net)

23,711,719

(L) *Export Development Act*, section 11

Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of section 11. The authorized capital of the Corporation is \$1,500,000,000 (Gross)

Authority in accordance with terms and conditions prescribed by sections 12, 13 and 14; Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to sections 12 and 13 and outstanding shall not exceed an amount equal to fifteen times the aggregate of:

(a) the paid-in capital of the Corporation from time to time, and,

(b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada (Net)

516,800,000

(L) *Export Development Act*, section 23

Authority in accordance with terms and conditions prescribed by section 23, accounts administered for Canada, the liability for loans and commitments as limited by section 24 shall not at any time exceed \$13,000,000,000 (Net)

(In accordance with sections 10, 23 and 24 of the *Export Development Act*, the authorized limit of \$13 billion is for loans in support of export development. At the time this authority was granted, these loans were accounted for on a non-budgetary basis. Subsequently, the Government changed its accounting policies which resulted in concessional loans being accounted for on a budgetary basis. Therefore, this authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes)

74,780,197,500

9,715,245,152

APPENDIX 3

Authorities Available from Previous Years—Continued

Section	Vote	Department or agency	Amount
			\$
		Canadian Commercial Corporation	
(S)		(L) <i>Canadian Commercial Corporation Act</i> , section 11 The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund (Net)	10,000,000
		Canadian International Development Agency	
(S)		(L) <i>International Development (Financial Institutions) Assistance Act</i> —African Development Bank Authorization to subscribe for 73,473 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross)	1,166,950,432
(S)		(L) <i>International Development (Financial Institutions) Assistance Act</i> —Caribbean Development Bank Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross)	50,300,405
(S)		(L) <i>International Development (Financial Institutions) Assistance Act</i> —Asian Development Bank Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross)	2,170,816,831
(S)		(L) <i>International Development (Financial Institutions) Assistance Act</i> —Inter-American Development Bank Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross)	3,968,663,210
		Total Ministry—Budgetary	74,348,073
		Non-budgetary	92,410,693,985
15		Indian Affairs and Northern Development	
		Department	
(S)		<i>Appropriation Act No. 4, 1987-88, Vote 5c</i> Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is \$60,000,000 less the total authority used up to the end of 2006-2007 fiscal year of \$28,232,380	31,763,479
L20		<i>Appropriation Act No. 1, 1970</i> Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by <i>Vote L53b, Appropriation Act No. 1, 1970</i> . The amount that may be outstanding at any time as last amended by <i>Vote 7b, Appropriation Act No. 4, 1996-97</i> , shall not exceed \$48,550,835 (Net)	48,517,156
L40		<i>Appropriation Act No. 3, 1975</i> Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the <i>National Housing Act</i> . The undischursed balance of loans authorized is \$320,000 (Gross)	305,503
L55		<i>Appropriation Act No. 3, 1953</i> To authorize and provide for a continuing special account to be known as the Eskimos loan fund from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof as established by <i>Vote 546, Appropriation Act No. 3, 1953</i> . The amount that may be outstanding at any time as last amended by <i>Vote 37b, Appropriation Act No. 4, 1995-96</i> not to exceed \$6,633,697 (Net)	6,550,860

To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory, and to authorize a special account to be known as the Yukon Territory small business loans account:

(a) to which shall be charged all loans and interest payable thereon made under this authority; and,
 (b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed \$5,000,000 (Net)

5,000,000
31,763,479
60,373,519

Total Ministry—Budgetary**Non-budgetary**

16

Industry**Department**Canadian Intellectual Property Office Revolving Fund—*Appropriation Act No. 3, 1993-94, Vote 2b*

To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from \$15,000,000 to \$5,000,000 as per Vote 2b, *Appropriation Act No. 2, 2001-2002*

139,200,605

L97b

Appropriation Act No. 1, 1970

Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed \$1,950,000 at any time (Net)

1,950,000

National Research Council of Canada(S) *National Research Council Act, paragraph 5(1)(e)*Unspent amount carried forward from previous year as per the *National Research Council Act*

65,994,909

205,195,514
1,950,000

Total Ministry—Budgetary**Non-budgetary**

18

National Defence**Department***Appropriation Act No. 1, 1976, established by Vote L20b*

To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence working capital advance account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by Vote L16c, *Appropriation Act No. 4, 1984, Vote L11c of 1991, and Vote L11b, Appropriation Act No. 4, 2002* shall not exceed \$120,000,000 (Net)

79,612,036

Total Ministry—Budgetary**Non-budgetary**

...
79,612,036

19

Natural Resources**Department***Canada-Nova Scotia Oil and Gas Agreement Act, subsection 237(1)*

Canada/Nova Scotia Development Fund—Payments in accordance with the Act

Total authority of \$50,000,000 for each of the years 1984-85 to 1987-88 inclusively, less any amount charged to any other appropriation for the purpose of making payments to Her Majesty in right of Nova Scotia pursuant to Part V of the Act. Any unused annual authority is to be expended in future years.

The aggregate total for all such payments for the four fiscal years shall not exceed \$200,000,000

1,881,739

(S)

Geomatics Canada Revolving Fund—Appropriation Act No. 3, 1993-94

To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$5,000,000 at any time; decrease of authority as per Vote 3b, *Appropriation Act No. 2, 2001-2002*

8,644,887

(S)

Canada-Newfoundland Atlantic Accord Implementation Act, subsection 233(1)

Canada/Newfoundland Development Fund—To make payments out of the Consolidated Revenue Fund, the amounts not exceeding, in the aggregate, the sum of \$225,000,000

20,259

APPENDIX 3

Authorities Available from Previous Years—Continued

Section	Vote	Department or agency	Amount
			\$
		Cape Breton Development Corporation	
		<i>Appropriation Act No. 4, 1975</i>	
	L40a	<i>Cape Breton Development Corporation Act</i> , subsection 19(3)	
		The Minister of Finance may out of the Consolidated Revenue Fund, on the requisition of the Corporation and the Minister, authorize advances, from time to time, to the Corporation, on such terms as may be agreed upon, for working capital for the coal division. The total amount of advances outstanding at any time, shall not exceed \$50,000,000 (Net)	50,000,000
		Total Ministry—Budgetary	10,546,885
		Non-budgetary	50,000,000
		Public Safety and Emergency Preparedness	
22		Canada Border Services Agency	
	10	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency	165,816,053
	15	Capital expenditures	64,461,225
		Correctional Service	
	(S)	CORCAN Revolving Fund— <i>Appropriation Act No. 4, 1991-92</i> , Vote 11c	
		To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$5,000,000 at any time, as last amended by per Vote 16b, <i>Appropriation Act No. 2, 2001-2002</i>	18,177,017
	L14b	<i>Appropriation Act No. 1, 1969</i>	
		To extend the purposes of the Parolees' loan account established by Solicitor General Vote L103b, <i>Appropriation Act No. 1, 1969</i> :	
		(a) to authorize loans to individuals under mandatory supervision; and	
		(b) to increase from \$10,000 to \$50,000 the amount that may be outstanding at any time against the said account, as amended by Vote L14b, <i>Appropriation Act No. 3, 1982-83</i> (Net)	46,362
		Total Ministry—Budgetary	248,454,295
		Non-budgetary	46,362
		Public Works and Government Services	
23	(S)	Real Property Disposition Revolving Fund— <i>Appropriation Act No. 4, 1995-96</i> , Vote 2b	6,308,754
		To make payments out of the Consolidated Revenue Fund for the disposal of real property, the total of which is not to exceed \$5,000,000 at any time	
	(S)	Optional Services Revolving Fund— <i>Revolving Funds Act</i> , section 8	
		To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$35,000,000 at any time, as last amended by Vote 6b, <i>Appropriation Act No. 2, 2001-2002</i>	41,565,576
	(S)	Consulting and Audit Canada Revolving Fund— <i>Revolving Funds Act</i> , section 8	
		To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from \$25,100,163 to \$20,000,000 as per Vote 8b, <i>Appropriation Act No. 2, 2001-2002</i>	24,626,412
	(S)	Translation Bureau Revolving Fund— <i>Appropriation Act No. 4, 1994-95</i>	
		To make expenditures out of the Consolidated Revenue Fund, for the purpose of providing translation and related services, and the authority for the Minister to spend for the purposes of the Fund any revenues received for those purposes; and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than \$10,000,000 the revenues received in respect of the purposes of the Fund; decrease in authority as per Vote 12b, <i>Appropriation Act No. 2, 2001-2002</i> ; to delete an amount of \$13,606,000 representing operating losses incurred during a three year transition period towards self-sufficiency, as last amended by Vote 22b, <i>Appropriation Act No. 4, 1995-96</i>	30,736,134

(S)	Real Property Services Revolving Fund— <i>Revolving Funds Act</i> , section 5 To make payments out of the Consolidated Revenue Fund for working capital, the total of which is not to exceed \$450,000,000 at any time	150,504,120
(S)	Telecommunications and Informatics Common Services Revolving Fund— <i>Revolving Funds Act</i> , section 3 To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, decrease in authority from \$45,000,000 to \$20,000,000 as last amended by Vote 9b, <i>Appropriation Act No. 2, 2001–2002</i>	30,203,810
(S)	Defence Production Revolving Fund— <i>Defence Production Act</i> , section 15 To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed \$100,000,000 less loans and advances of the defence production loan account at any time	100,000,000
L15b	<i>Appropriation Act No. 3, 1990–91</i> To extend the purposes of Finance Vote L29g, <i>Appropriation Act No. 2, 1967</i> : (a) to replace the words "standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances" immediately following "departments and agencies" with the following words: "imprest funds, accountable advances and recoverable advances"; and, (b) to increase from \$17,000,000 to \$22,000,000 the amount that may be outstanding at any one time for the purposes of this Vote (Net)	5,422,207 48,908,440
(S)	(L) <i>Seized Property Management Act</i> , 1993, section 12, subsections 1, 2, 3 and 4. Limit \$50,000,000 (Net)	383,944,806
	Total Ministry—Budgetary	54,330,647
	Non-budgetary	
24	Transport	
	Canada Post Corporation	
(S)	(L) <i>Canada Post Corporation Act</i> , sections 28, 29 and 30 The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed \$500,000,000 (Net)	500,000,000
	Royal Canadian Mint	
(S)	(L) <i>Royal Canadian Mint Act</i> , subsection 20(1) The Mint may, for the attainment of its objects, borrow money from the Consolidated Revenue Fund or any other source, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed \$75,000,000 or such greater amount as may be specified in an Appropriation Act (Net)	75,000,000
	Total Ministry—Budgetary	575,000,000
	Non-budgetary	
25	Treasury Board	
	Canada School of Public Service	
(S)	<i>Canada School of Public Service Act</i> , subsection 18(2) Pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i> and subject to any conditions imposed by the Treasury Board, the revenue from fees received by the School in a fiscal year through the conduct of its operations may be spent by the School for its purposes in that, or the next fiscal year	14,412,861
	Total Ministry—Budgetary	14,412,861
	Non-budgetary	

Authorities Available from Previous Years—Concluded

Section	Vote	Department or agency	Amount
26	(S)	Veterans Affairs	\$
		(L) <i>Veterans' Land Act</i>	
		There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the 'Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by Vote L55, <i>Appropriation Act No. 3, 1970</i> , shall not exceed \$605,000,000 (Net)	604,982,270
		Total Ministry—Budgetary	...
		Non-budgetary	604,982,270
		Total Government—Budgetary	1,334,700,537
		Non-budgetary	107,795,663,011

(L) Non-budgetary authority (loan, investment or advance).

APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year

Appendix 4 provides the full wording of most non-lapsing authorities (budgetary and non-budgetary) granted/repealed in the current year, by ministry. The budgetary non-lapsing authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount ⁽¹⁾
4	1	Canada Revenue Agency Program expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan (Act)</i> and the <i>Employment Insurance Act</i> ; the appropriations for the fiscal year ending March 31, 2009, that may be charged to the following fiscal year ending March 31	\$ 147,064,640
		Total Ministry—Budgetary Non-budgetary	147,064,640 ...
5	(S)	Canadian Heritage National Film Board National Film Board Revolving Fund Increase in the netbook value of fixed assets	166,479
		Total Ministry—Budgetary Non-budgetary	166,479 ...
8	25	Environment Parks Canada Agency Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies; the appropriations for the fiscal year ending March 31, 2009, that may be charged to the following fiscal year ending March 31	28,623,816
		Total Ministry—Budgetary Non-budgetary	28,623,816 ...
11	(S)	Foreign Affairs and International Trade Department (L) Payments for subscription to capital stock in the Corporation pursuant to the <i>Export Development Act</i> , section 11. Limit \$3,000,000,000	1,500,000,000
	(S)	(L) Total authorized limit of \$20,000,000,000 pursuant to section 24 of the <i>Export Development Act</i> related to loans made and committed in accordance with section 23(2)	7,000,000,000
		Total Ministry—Budgetary Non-budgetary	8,500,000,000 ...

APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year—Concluded

Section	Vote	Department or agency	Amount ⁽¹⁾
16		Industry	\$
	(S)	Department	
		Canadian Intellectual Property Office Revolving Fund	
		Increase in authority as a result of a transfer from Treasury Board Vote 30	308,926
	(S)	National Research Council of Canada	
		Spending of revenues pursuant to the <i>National Research Council Act</i>	90,652,830
		Total Ministry—Budgetary	90,961,756
		Non-budgetary	..
22		Public Safety and Emergency Preparedness	
		Canada Border Services Agency	
	10	Operating expenditures, contributions and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency; fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency; the appropriations for the fiscal year ending March 31, 2009, that may be charged to the following fiscal year ending March 31	146,523,941
	15	Capital expenditures; the appropriations for the fiscal year ending March 31, 2009, that may be charged to the following fiscal year ending March 31	62,504,851
		Total Ministry—Budgetary	209,028,792
		Non-budgetary	..
23		Public Works and Government Services	
	(S)	Translation Bureau Revolving Fund	
		Increase in authority of as a result of a transfer from Treasury Board Vote 30	1,414,590
		Total Ministry—Budgetary	1,414,590
		Non-budgetary	..
25		Treasury Board	
		Canada School of Public Service	
	(S)	Spending of revenues pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i>	66,329,426
		Total Ministry—Budgetary	66,329,426
		Non-budgetary	..
		Total Government—Budgetary	543,589,499
		Non-budgetary	8,500,000,000

(S) Statutory authority.

(L) Non-budgetary authority (Loan, investment and advance).

(1) Does not include most of the exchange valuation adjustments.

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets

Appendix 5 provides details, by ministry, of the source and disposition of authorities related to the spending of proceeds from the disposal of surplus Crown assets. Pursuant to sections 13(2) and 14 of the *Surplus Crown Assets Act*, departments as defined in section 2 of the *Financial Administration Act* (excluding the House of Commons, the Senate, the Library of Parliament, the Office of the Conflict of Interest and Ethics Commissioner, the Senate Ethics Officer and the International Joint Commission) are authorized to establish a spending authority equal to the proceeds received from the disposal of surplus Crown assets. The proceeds received in any fiscal year that have not been spent in that fiscal year are carried forward to the next fiscal year for use in that fiscal year only. The amount carried forward is however subject to a maximum limit.

Section	Department or agency	Source of authorities		Disposition of authorities		
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Available for use in subsequent year
		\$	\$	\$	\$	\$
2	Agriculture and Agri-Food Department Canadian Food Inspection Agency Canadian Grain Commission Total Ministry	407,496	4,105,671	4,513,167	4,016,578	496,589
		385,657	432,254	817,911	799,066	18,845
		...	785	785	785	...
		793,153	4,538,710	5,331,863	4,816,429	515,434
		...	17,250	17,250	2,025	15,225
3	Atlantic Canada Opportunities Agency Department Total Ministry	...	17,250	17,250	2,025	15,225
		...	785,026	785,026	785,026	...
4	Canada Revenue Agency	...	...	...	...	...
5	Canadian Heritage Department Canadian Radio-television and Telecommunications Commission Library and Archives of Canada Public Service Commission Status of Women—Office of the Co-ordinator Total Ministry	...	149,213	149,213	5,741	143,472
		...	1,356	1,356	...	...
		68,764	103,557	172,301	68,764	103,537
		...	4,341	4,341	4,341	...
		202	145	347	...	145
		68,966	258,592	327,558	80,202	247,154
6	Citizenship and Immigration Department Immigration and Refugee Board of Canada Total Ministry	5,689	11,088	16,777	4,892	11,088
		...	1,459	1,459	1,459	...
		5,689	12,547	18,236	6,351	11,088

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—Continued

Section	Department or agency	Source of authorities		Disposition of authorities		
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)
		\$	\$	\$	\$	\$
7	Economic Development Agency of Canada for the Regions of Quebec	1,791	13,160	14,951	1,700	91
8	Environment					
	Department of Canadian Environmental Assessment Agency	114,505	880,700	995,205	833,277	...
		70	180	250	...	70
	Total Ministry	114,575	880,904	995,479	833,277	70
9	Finance					
	Department of Auditor General	6,430	2,558	8,988	...	6,430
	Canadian International Trade Tribunal	...	1,101	1,101	1,101	...
	Financial Consumer Agency of Canada	...	104	104
	Office of the Superintendent of Financial Institutions	6	97	103	...	6
		2,258	1,709	3,967	...	2,258
	Total Ministry	8,694	5,569	14,263	1,101	8,694
10	Fisheries and Oceans	1,937,754	1,977,491	3,915,245	2,589,717	...
11	Foreign Affairs and International Trade					
	Department of Canadian International Development Agency	989,055	2,106,847	3,095,902	2,391,986	...
		...	1,025	1,025	1,025	...
	Total Ministry	989,055	2,107,872	3,096,927	2,393,011	...
12	Governor General	142	13	155	...	142
13	Health					
	Department of Canadian Institutes of Health Research	280,546	375,204	655,750	75,259	205,287
	Hazardous Materials Information Review Commission	...	22	22
	Patented Medicine Prices Review Board	...	199	199	199	...
	Public Health Agency of Canada	696	13,832	685	685	...
				14,528	3,788	...
	Total Ministry	281,242	389,942	671,184	79,931	205,287
						385,966
						13
						375,204
						22
						...
						10,740
						703,916
						...
						703,916
						...
						13
						375,204
						22
						...
						10,740
						703,916
						...
						703,916
						...
						13
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14 Human Resources and Skills Development

Department	69,784	70,374	140,158	82,663	...	57,495
Canada Industrial Relations Board	165	865	1,030	...	165	865
Total Ministry	69,949	71,239	141,188	82,663	165	58,360

15 Indian Affairs and Northern Development

Department	173,939	87,289	261,228	165,078	8,861	87,289
Indian Specific Claims Commission	...	57	57	57
Total Ministry	173,939	87,346	261,285	165,135	8,861	87,289

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Industry						
Department	362,523	209,092	571,615	325,444	37,079	209,092
Canadian Space Agency	14,991	19,209	34,200	10,409	4,582	19,209
National Research Council of Canada	122,767	167,210	289,977	131,142	...	158,835
Natural Sciences and Engineering Research Council	...	273	273	...	...	273
Statistics Canada	...	22,973	22,973	22,973	...	...
Total Ministry	500,281	418,917	919,198	489,968	41,661	387,569

17

Justice						
Department	491	7,157	7,648	3,355	...	4,293
Canadian Human Rights Commission	...	366	366	366	...	...
Canadian Human Rights Tribunal	...	...	...	...	...	...
Courts Administration Service	15,423	7,983	23,406	15,566	...	7,840
Offices of the Information and Privacy Commissioners of Canada	8,313	337	8,650	...	8,313	337
Supreme Court of Canada	137	8,150	8,287	...	137	8,150
Total Ministry	24,364	23,993	48,357	19,287	8,450	20,620

18

National Defence						
Department	17,400,668	14,928,230	32,328,898	31,998,306	...	330,592
Canadian Forces Grievance Board	...	214	214	...	...	214
Total Ministry	17,400,668	14,928,444	32,329,112	31,998,306	...	330,806

19

Natural Resources						
Department	360,874	414,089	774,963	349,021	11,853	414,089
Canadian Nuclear Safety Commission	7,310	...	7,310	7,310	...	...
National Energy Board	141	...	141	141	...	...
Total Ministry	368,325	414,089	782,414	356,472	11,853	414,089

21

Privy Council						
Department	31,787	7,053	38,840	30,950	837	7,053
Canadian Transportation Accident Investigation and Safety Board	...	18,996	18,996	15,282	...	3,714
Chief Electoral Officer	...	313	313	...	...	...
Office of the Commissioner of Official Languages	988	211	1,199	...	988	211
Total Ministry	32,775	26,573	59,348	46,545	1,825	10,978

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—Concluded

Section	Department or agency	Source of authorities		Disposition of authorities			
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		\$	\$	\$	\$	\$	\$
22	Public Safety and Emergency Preparedness						
	Canada Border Services Agency	120,330	275,447	395,777	246,222	...	149,555
	Canadian Security Intelligence Service	24,905	2,128,319	2,153,224	646,374	...	1,506,850
	Correctional Service	1,005,253	601,812	1,607,065	1,507,492	...	99,573
	National Parole Board	2,827	29,010	31,837	18,002	...	13,835
	Royal Canadian Mounted Police	4,059,740	11,618,497	15,678,237	11,765,821	...	3,912,416
	Total Ministry	5,213,055	14,653,085	19,866,140	14,183,911	...	5,682,229
23	Public Works and Government Services	87,451	259,244	346,695	226,604	...	120,091
24	Transport						
	Department						
	Canadian Transportation Agency	3,039,680	881,695	3,921,375	3,039,680	...	881,695
	Office of Infrastructure of Canada	16,851	324	17,175	17,175	...	...
	Total Ministry	...	483	483	...	...	483
25	Treasury Board						
	Secretariat						
	Canada School of Public Service	9,422	7,372	16,794	...	9,422	7,372
	Public Service Human Resources Management Agency of Canada	...	2,252	2,252	2,027	...	225
	Total Ministry	17,032	9,624	26,656	2,027	17,032	7,597
26	Veterans Affairs	50	76,948	76,998	75,510	...	1,488
27	Western Economic Diversification						
		11,281	1,967	13,248	13,248	...	...
	Total Government	31,156,762	42,841,047	73,997,809	62,305,301	305,130	11,387,378

SECTION 2

2008-2009

PUBLIC ACCOUNTS OF CANADA

Agriculture and Agri-Food

Department

Canadian Dairy Commission

Canadian Food Inspection Agency

Canadian Grain Commission

Farm Credit Canada

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Department

Strategic Outcome

Health of the environment: An agriculture and agri-food sector that uses environmental resources in a manner that ensures their sustainability for present and future generations.

Program Activity Descriptions

Environment

Through the Agricultural Policy Framework, Agriculture and Agri-Food Canada (AAFC), provincial and territorial counterparts and industry organizations work toward achieving common environmental goals. AAFC aims to reduce environmental risks and impacts related to agricultural production by focusing on five means of intervention: 1) develop and implementing innovative policy options to achieve environmental goals under the next generation of agriculture and agri-food policy, including a biofuels strategy; 2) conduct research to develop the knowledge to improve the environmental performance of the Canadian agricultural system, foster greater scientific collaboration among partners, and develop an enhanced understanding of the country's bioresources and their protection; 3) continue to implement the National Land and Water Information Service; 4) enhance the availability of minor use pesticides, risk reduction products and beneficial management practices to improve the health of the environment while contributing to the competitive position of Canadian farmers; and 5) develop an AAFC water strategy related to agricultural sustainability through the Prairie Farm Rehabilitation Administration.

Strategic Outcome

Security of the food system: A secure and sustainable agriculture and agri-food system that provides safe and reliable food to meet the needs and preferences of consumers.

Program Activity Descriptions

Food safety and food quality

The Food Safety and Food Quality element of the Agricultural Policy Framework maintains food safety and quality, while promoting Canada's solid domestic and international reputation in this area. Agriculture and Agri-Food Canada (AAFC) provides policy direction, programs, services and tools for the industry. Such initiatives include: an on-farm food-safety program, traceability initiatives, support for quality-control systems and data-management systems, and research and technology transfer.

Business risk management

Business Risk Management (BRM) programs are designed to equip producers with the tools and capacity needed to manage risks and ensure viable and profitable farming operations. These programs provide whole-farm assistance instead of being commodity-focused. Agriculture and Agri-Food Canada (AAFC) and provincial governments, in consultation with industry organizations, are working to develop new and separate income stabilization and disaster relief programs that provide responsive, predictable and timely assistance to producers. This programming will be implemented in 2007-2008 and will form a core element of the Next Generation of Agriculture and Agri-Food Policy.

National Farm Products Council (NFPC)

The National Farm Products Council (NFPC) was established through the *Farm Products Agencies Act* (FPAA). This legislation provided for the creation of national marketing agencies and promotion research agencies. The Council monitors the operations of five national agencies to ensure that they carry on their operations in accordance with the objectives set out in the Act: 1) Canadian Egg Marketing Agency; 2) Canadian Turkey Marketing Agency; 3) Chicken Farmers of

Canada; 4) Canadian Broiler Hatching Egg Marketing Agency and; 5) Canadian Beef Cattle Research, Market Development and Promotion Agency. The Council works with the agencies to promote more effective marketing of farm products in inter-provincial and export trade. It is an active proponent of portfolio management with the aim of comprehensive advice to the Minister and the government.

Markets and international

Agriculture and Agri-Food Canada (AAFC) acts as Canada's agricultural trade advocate, working to break down trade barriers at home and abroad and expand opportunities for the agriculture and agri-food sector. The provision of trade/market analysis, services, development tools, technical trade-related discussions, and bilateral and multilateral trade remedies assist in breaking down these trade barriers. Together with portfolio, government and industry partners, the Department works to improve and secure market access and achieve a more level playing field in international markets for agriculture and agri-food products.

Strategic Outcome

Innovation for growth: An innovative agriculture and agri-food sector that develops food and other agriculture-related products and services in order to capture opportunities in diversified domestic and global markets.

Program Activity Descriptions

Innovation and renewal

Agriculture and Agri-Food Canada (AAFC) works towards enhancing the innovative capacity of the agriculture and agri-food sector through support for strategy development and better opportunities to capture the benefits of science and innovation. Bringing supply chain participants together to form value chains that use transformational research to redefine the business

of agriculture will position producers and the sector to take advantage of new economic opportunities and capture new markets. Through Renewal programming, AAFC and its portfolio partner, Farm Credit Canada (FCC) aim to provide producers with the tools and abilities they need to make business decisions based on good knowledge and skills. Such tools include: farm-business financial assessments and business plans; farm-debt mediation services; learning activities; value chain collaboration to improve markets access for farmer operations and business risk management programs to reduce pressure on net farm incomes. Renewal programming is built on the concept of continuous learning, and is designed to help producers assess their situations and plan for the future during critical transition times. Renewal programs enhance producers' access to information, advice and training and enable them to pursue on-and off-farm income opportunities.

Canadian Pari-Mutuel Agency

Section 204 of the Criminal Code of Canada designates the Minister of Agriculture and Agri-Food as the individual responsible for the policy and regulatory functions pertaining to pari-mutuel wagering on horse races. The Canadian Pari-Mutuel Agency (CPMA) is a special operating agency within AAFC that regulates and supervises pari-mutuel betting on horse racing at racetracks across Canada, with the objective of ensuring that pari-mutuel betting is conducted in a way that is fair to the betting public. Costs associated with the activities of the CPMA are recovered through a levy on every dollar bet on horse races in Canada. The levy is currently set at eight-tenths of a cent of every dollar bet. CPMA's strategic plans are focused on regulating and supervising pari-mutuel wagering on horse races in the most modern, effective and transparent manner. The agency's key program areas include: 1) pari-mutuel supervision; 2) drug control; 3) race surveillance; and 4) research.

Food safety and nutrition risks

Food safety, nutrition risk management programming works with federal, provincial and municipal partners and organizations to improve the overall health of Canadians. A primary contribution to this effort is in minimizing and managing risks, and deliberate threats, to food and food production systems. Consumers are also provided with appropriate information on which to base safe and nutritious food choices. We achieve this by developing and delivering programs designed to verify that food safety and nutrition information is accurate. Programs and services are developed and delivered to protect Canadians from preventable food safety hazards, by managing food safety emergencies effectively, and supporting public awareness of, and the contribution to, food safety, in imported and domestic food.

Zoonotic Risk

Zoonotics risks programs work with federal and provincial partners and organizations to improve the overall health of Canadians. A primary contribution to this effort is in protecting Canadians from the spread of diseases transmissible, or potentially transmissible, from animal populations to humans. Zoonotic risks are managed and minimized through the development and delivery of programs and services focused on the animal health aspect and designed to help prevent and control the spread of zoonotic diseases, support public awareness, conduct inspections, and monitor and test.

Strategic Outcome

A safe and sustainable plant and animal resource base.

Leads an integrated, government-wide approach, called the Canadian Rural Partnership, through which the government aims to coordinate its economic, social, environmental and cultural policies towards the goal of economic and social renewal of rural Canada. Facilitating relations between co-operatives and federal departments and agencies on legislation or policies affecting co-operatives. As well, the Secretariat provides advice across government on policies affecting co-operatives, coordinates the implementation of such policies, and acts as a centre of expertise on co-operatives within the federal government.

Canadian Dairy Commission

Strategic Outcome

To enhance the vitality of the Canadian dairy industry for the benefit of all stakeholders.

Program Activity Descriptions

Administer milk supply management system

Set support prices for butter and skim milk powder. Determine and recommend national quota for industrial milk production. Facilitate within the dairy industry. Administer domestic seasonality (supply and demand) program.

Canadian Food Inspection Agency

Strategic Outcome

Public health risks associated with the food supply and transmission of animal diseases to humans are minimized and managed.

Program Activity Descriptions

Animal Health Risks and Production Systems

Protection of the animal resource base is integral to the Canadian food supply and critical to the well-being of all Canadians. The animal health risks and production systems programming plays an important role in minimizing and managing risk by protecting Canada's animals (including livestock and aquatics) from regulated disease, including deliberate threats to the resource base. Programs and services are developed and delivered to protect Canadian animal resources, feeds and animal products, as well as to manage animal disease emergencies effectively. Public confidence in animals, production systems, animal products and their by-products is significantly enhanced by Canada's reputation for effectively mitigating the risk of serious diseases.

Plant Health Risks and Production Systems

Protection of the plant resource base is integral to the Canadian food supply and critical to the well-being of all Canadians. Plant health risks and production systems programming plays an important role in minimizing and managing risk by protecting Canada's plant resource base (crops and forests) from regulated pests and diseases, including deliberate threats to the resource base, and regulation of agricultural products. Programs and services are developed and delivered to protect Canadian plant resources, fertilizers and plant products. Public confidence in plants, production systems and plant products is significantly enhanced by Canada's reputation for effectively mitigating the risk of serious pests and diseases.

Biodiversity Protection

Protection of Canada's biodiversity is critical to the sustainability of Canada's environment. Biodiversity protection programming plays an important role in minimizing and managing risks to Canada's environment by developing and delivering programs and risk

mitigation strategies to protect Canada's biodiversity from the spread of invasive species and other pests due to environmental change, and from novel agricultural products, including products of emerging technologies. Programs are developed and delivered to assess and manage environmental safety for the introduction of agricultural products. Through these programs, public confidence in Canada's ability to assess and manage the risks associated with the introduction of new species and/or new agricultural products is maintained and significantly enhanced.

Strategic Outcome

Contributes to consumer protection and market access based on the application of science and standards.

Program Activity Descriptions

Integrated Regulatory Frameworks

Integrated regulatory frameworks programming enables economic prosperity of Canadians through its contribution to the development and effective implementation of national and international regulatory frameworks for food, animals and plants, and their products that are transparent, science-based, rules-based and mutually reinforcing. By contributing to the development of these frameworks, the ability of different jurisdictions to protect against sanitary and phytosanitary risks and to pursue other legitimate objectives in a manner that is consistent with a fair and competitive market economy is reinforced.

Domestic and International Market Access

Domestic and international market access programming contributes to securing the conditions for an innovative and prosperous economy. It does so primarily by enabling products to enter markets through the implementation and enforcement of an effective and efficient regulatory system that is accessible, understandable and responsive to domestic and international market requirements. Information provided to consumers by

producers is verified as truthful and not misleading and Canadian products are verified as meeting high quality and safety standards.

Canadian Grain Commission

Strategic Outcome

Canada's grain is safe, reliable and marketable and Canadian grain producers are protected.

Program Activity Descriptions

Quality Assurance Program – Appropriations

Canada's grain quality assurance system (GQAS) assures consistent and reliable grain quality that meets the needs of international and domestic markets. Daily provision of grain inspection and grading services as mandated by the *Canada Grain Act* as well as strong scientific and technical support programs and services are integral components to the overall delivery of an effective GQAS. Canada's GQAS is continually adapted to the end-use needs of domestic and international buyers of Canadian grain, and to the ongoing structural changes within the grain industry to maintain Canada's reputation as a consistent supplier of quality grain. An effective GQAS is a key factor in permitting Canadian exporters to market successfully in competitive international grain markets and is essential for producers in order to realize maximum value from their grain.

Quality Assurance Program – Revolving Fund

Canada's grain quality assurance system (GQAS) assures consistent and reliable grain quality that meets the needs of international and domestic markets. Daily provision of grain inspection and grading services as mandated by the *Canada Grain Act* as well as strong scientific and technical support programs and services are integral components to the overall delivery of an effective GQAS. Canada's GQAS is continually adapted

Strategic Outcome

Farm Credit Canada's mission is to enhance rural Canada by providing specialized and personalized business and financial services and products to farming operations, including family farms, and to those businesses in rural Canada, including small and medium-sized businesses, that are businesses related to farming. The primary focus of the activities of the corporation shall be on farming operations, including family farms.

issues and permit the effective marketing of Canadian grain in the interests of producers and the Canadian grain industry. The CAC's Grain Research Laboratory (GRL) researches methods to measure grain quality, new quality factors, and new grain standards. Grain quality research supports the continual improvement of the QOAS.

Producer Protection Program – Appropriations

The CAC is mandated to serve producer interests by upholding the *Canada Grain Act* and as such has implemented a number of programs and safeguards to ensure the fair treatment of Canadian grain producers. These include the licensing and security program, allocation of producer cars for producers and producer groups that wish to ship their own grain, and producer liaison measures including a grain grade appeal system. In addition, the CAC collects and updates grain quality data and grain handling information to facilitate producer sales and marketing decisions.

Producer Protection Program – Revolving Fund

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Quantity Assurance Program – Appropriations

The Canadian grain quantity assurance system assures the weight of grain loaded into or discharged from conveyances and in storage in the licensed terminal and transfer elevator system to meet the requirements of the grain industry from producers to customers. Daily provision of grain weighing services as mandated by the *Canada Grain Act* forms a major part of the Quantity Assurance System. To maintain relevancy and to address constantly changing industry demands, ongoing technical support is provided in support of the grain quantity assurance system.

Quantity Assurance Program – Revolving Fund

The Canadian grain quantity assurance system assures the weight of grain loaded into or discharged from conveyances and in storage in the licensed terminal and transfer elevator system to meet the requirements of the grain industry from producers to customers. Daily provision of grain weighing services as mandated by the *Canada Grain Act* forms a major part of the Quantity Assurance System. To maintain relevancy and to address constantly changing industry demands, ongoing technical support is provided in support of the grain quantity assurance system.

Grain Quality Research Program – Appropriations

The *Canada Grain Act* requires the Canadian Grain Commission (CGC) to undertake, sponsor and promote research related to grains. The CGC conducts research in support of the QOAS to address emerging

Ministry Summary

Available from previous years	Source of authorities				Vote	Department	Disposition of authorities		
	As shown in			Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$			\$	\$	\$
...	530,761,000	...	...	530,761,000	1	Operating expenditures	...	...	...
...	...	139,183,207	...	139,183,207	1a	Transfer of \$275,000 from Western Economic Diversification Vote 1	...	...	...
...	...	12,673,501	...	12,673,501	1b	Operating expenditures	...	...	...
...	...	4,248,642	...	4,248,642	1c	Operating expenditures	...	...	...
...	...	...	...	275,000		Transfer from: Vote 1 (Western Economic Diversification)	...	...	...
...	...	...	...	3,274,994		TB Vote 5 ⁽¹⁾
...	...	...	...	21,437,680		TB Vote 15 ⁽¹⁾
...	...	...	...	32,119,456		TB Vote 25 ⁽¹⁾
...	...	...	...	13,514,562		TB Vote 30 ⁽¹⁾
...	...	...	...	(3,184,600)		Transfer to: Vote 1 (Foreign Affairs and International Trade)	...	...	...
...	...	...	...	(6,100,000)		Vote 1 (Health)	...	...	...
...	...	...	...	(275,000)		Vote 1 (Public Safety and Emergency Preparedness)	...	...	...
...	...	...	...	(65,900)		Vote 5 (Foreign Affairs and International Trade)	...	...	...
...	...	...	...	(3,410,000)		Vote 30	...	...	...
...	530,761,000	156,105,350	57,586,192	744,452,542		Total—Vote 1	694,544,669	49,907,873	683,807,089
...	32,022,000	...	...	32,022,000	5	Capital expenditures	...	...	...
...	...	860,000	...	860,000	5a	Capital expenditures	...	...	...
...	...	20,271,874	...	20,271,874	5b	Capital expenditures	...	...	...
...	...	1,435,000	...	1,435,000	5c	Capital expenditures	...	...	...
...	32,022,000	22,566,874	...	54,588,874		Total—Vote 5	30,305,064	24,283,810	32,502,772
...	378,993,232	...	...	378,993,232	10	Grants and contributions	...	...	...
...	...	157,497,000	...	157,497,000	10a	Grants and contributions	...	...	...
...	...	33,849,600	...	33,849,600	10b	Grants and contributions	...	...	...
...	...	121,212,285	...	121,212,285	10c	Grants and contributions	...	...	...
...	378,993,232	312,558,885	...	691,552,117		Total—Vote 10	590,444,687	101,107,430	614,038,717

Pursuant to section 29 of the *Financial Administration Act*, to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of an amount not exceeding, at any one time, in aggregate, the sum of \$1,500,000,000 payable in respect of cash advances provided by producer organizations, the Canadian Wheat Board

and other lenders under the Spring credit advance program and \$1,500,000 payable in respect of cash advances provided by producer organizations, the Canadian Wheat Board and other lenders under the Enhanced spring credit advance program												
...	1	...	...	1	20	Pursuant to section 29 of the <i>Financial Administration Act</i> , to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of amounts not exceeding, at any time, in aggregate, the sum of \$140,000,000 payable in respect of line of credit agreements to be entered into by the Farm Credit Canada for the purpose of the Renewed (2003) national biomass ethanol program						
...	1	...	...	1	(S)	Contributions to employee benefit plans						
...	69,236,000	...	5,624,776	74,860,776	(S)	Minister of Agriculture and Agri-Food—Salary and motor car allowance						
...	76,422	...	14,581	91,003	(S)	Contribution payments for the AgriStability program						
...	655,200,000	...	(314,706,420)	340,493,580	(S)	Contribution payments for the AgriInsurance program						
...	388,700,000	...	159,643,432	548,343,432	(S)	Contribution payments for the AgriInvest program						
...	159,489,000	...	(141,780,000)	17,709,000	(S)	Payments in connection with the <i>Agricultural Marketing Programs Act</i>						
...	137,500,000	14,580,000	(115,036,054)	37,043,946	(S)	Contribution in support of the Agricultural disaster relief program/AgriRecovery						
...	108,400,000	...	(53,043,819)	55,356,181	(S)	Contributions in support of the AgriInvest cost of production element						
...	100,000,000	...	(100,000,000)	...	(S)	Canadian Cattlemen's Association Legacy Fund						
...	5,000,000	2,000,000	(6,701)	6,993,299	(S)	Loan guarantees under the <i>Farm Improvement and Marketing Cooperatives Loans Act</i>						
...	4,000,000	...	(3,975,350)	24,650	(S)	Grants to agencies established under the <i>Farm Products Agencies Act</i>						
600,000	200,000	...	(200,000)	600,000	(S)	Canadian Parti-Mutuel Agency Revolving Fund						
3,577,752	...	...	...	3,577,752	(S)	Contributions in support of business risk management programs under the agricultural policy framework—Agriculture policy initiatives						
...	...	...	551	551	(S)	Grants payments for the AgriInvest program						
...	...	...	175,698,000	175,698,000	(S)	Grants in support of the cost of production benefit						
...	...	...	8,718,953	8,718,953	(S)	Contributions in support of the cost of production benefit						
...	...	...	(2,469)	(2,469)	(S)	Grants payments for the Canadian agricultural income stabilization program inventory transition initiative						
...	...	...	8,368,396	8,368,396	(S)	Class grant payments for the Transitional industry support program						
...	...	...	(280,811)	(280,811)								

Ministry Summary—Continued

Source of authorities					Vote	Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	(292,228)	(292,228)	(S)	Class grant payments for the Farm income program	(292,228)	...	(1,021,678)
...	(35,974)	(35,974)	(S)	Contributions to a transition to future risk management programming	(35,974)	...	(284,571)
...	(1,920,383)	(1,920,383)	(S)	Contributions for agricultural risk management—Spring credit advance program business risk management	(1,920,383)	...	8,868,858
...	3,685,527	3,685,527	(S)	Contributions payments for the Canadian agricultural income stabilization program inventory transition initiative	3,685,527	...	...
...	3,366	3,366	(S)	Collection agency fees	3,366	...	13,034
...	3,883	3,883	(S)	Refunds of amounts credited to revenues in previous years	3,883	...	18,525
407,496	4,105,671	4,513,167	(S)	Spending of proceeds from the disposal of surplus Crown assets	4,016,578	...	3,514,285
...	(2,135,214)	(2,135,214)	(S)	Grants in support of the Grain and oilseed payment program	(2,135,214)	...	(5,676)
...	(15,273)	(15,273)	(S)	Class contribution payments for repositioning of the Canadian beef and cattle industry	(15,273)	...	(8,922,657)
...	(6,933,876)	(6,933,876)	(S)	Contributions in support of business risk management programs under the agricultural policy framework—Province-based programs	(6,933,876)	...	(31,922)
...	(9,117,722)	(9,117,722)	(S)	Grants payments for the AgriInvest kickstart program	(9,117,722)	...	484,362,693
...	952,132	952,132	(S)	Grant in support of the Agricultural disaster relief program—AgriRecovery	952,132	...	149,990
...	...	12,000,000	...	12,000,000	(S)	Grants in support of the Cull breeding swine program	12,000,000	...	38,000,000
...	(2,101,512)	(2,101,512)	(S)	Bovine spongiform encephalopathy (BSE) recovery program	(2,101,512)	...	(1,024,869)
...	(92,086)	(92,086)	(S)	Class contribution payments for the Transitional industry support program	(92,086)	...	(77,947)
...	(200,000)	(200,000)	(S)	Class contribution payments for the Farm income program	(200,000)	...	(4,702,187)
...		Appropriations not required for the current year	...	...	894,362,377
4,585,248	2,569,577,656	519,811,109	(327,470,432)	2,766,503,581		Total Department—Budgetary	2,585,697,696	175,299,115	3,438,828,066
...	3,672,000	...	...	3,672,000	25	Canadian Dairy Commission			
...	384,046	384,046		Program expenditures			
...	77,619	77,619		Transfer from: TB Vote 15 ⁽¹⁾			
...				TB Vote 30 ⁽¹⁾			
...	3,672,000	...	461,665	4,133,665		Total—Vote 25	4,133,665	...	3,848,290

(S) (1) Loans pursuant to the *Canadian Dairy Commission Act*, section 16, as last amended by *Vote 50a, Appropriation Act No. 4, 1975*.
Limit \$300,000,000 (Net)

203,099,000	...	...	203,099,000	4,133,665	471,919,000	30	Operating expenditures and contributions	...	3,226,800	199,872,200	50,944,000
203,099,000	...	...	461,665	203,099,000	37,458,117	30a	Operating expenditures and contributions	...	4,133,665	...	3,848,290
...	...	...	...	...	...	30b	Transfer of \$2,400,000 from Agriculture and Agri-Food Vote 1, and \$500,000 from Health Vote 1	...	3,226,800	199,872,200	50,944,000
...	...	...	...	...	...	30c	Transfer of \$1,010,000 from Agriculture and Agri-Food Vote 1, and \$350,000 from National Defence Vote 1	...	...	...	...
...	...	...	...	...	...	...	Transfer from: Vote 1	...	...	...	...
...	...	...	3,410,000	...	3,410,000	...	Vote 1 (Health)	...	...	...	...
...	...	...	500,000	...	500,000	...	Vote 1 (National Defence)	...	...	...	...
...	...	...	350,000	...	350,000	...	TB Vote 5 ⁽¹⁾
...	...	...	553,243	...	553,243	...	TB Vote 15 ⁽¹⁾
...	...	...	5,645,049	...	5,645,049	...	TB Vote 25 ⁽¹⁾
...	...	...	24,311,201	...	24,311,201	...	TB Vote 30 ⁽¹⁾
...	...	...	14,395,220	...	14,395,220	...	Transfer to Vote 1 (Foreign Affairs and International Trade)	...	...	...	...
...	...	...	(831,400)	...	(831,400)	...	Total—Vote 30	...	524,567,256	33,143,176	573,452,960
...	...	...	48,333,313	...	557,710,432	...	Capital expenditures	...	...	...	...
...	...	...	...	...	34,669,000	35	Capital expenditures	...	...	...	...
...	...	...	5,556,000	...	5,556,000	35a	Transfer from TB Vote 25 ⁽¹⁾	...	26,058,073	18,337,879	22,322,308
...	...	...	4,170,952	...	4,170,952	...	Total—Vote 35	...	73,551,605	...	74,108,689
...	...	...	4,170,952	...	44,395,952	...	Contributions to employee benefit plans	...	20,479,647	...	10,630,452
...	...	...	6,076,605	...	73,551,605	(S)	Compensation payments in accordance with requirements established by regulations under the <i>Health of Animals Act</i> and the <i>Plant Protection Act</i> , and authorized pursuant to the <i>Canadian Food Inspection Agency Act</i>	...	799,066	18,845	736,755
...	...	...	18,979,647	...	20,479,647	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	70	...	224
385,657	...	...	432,254	...	817,911	(S)	Refunds of amounts credited to revenues in previous years	...	3,271	...	9,739
...	...	...	70	...	70	(S)	Collection agency fees	...	...	...	...
...	...	...	3,271	...	3,271	(S)	Total Agency—Budgetary	...	645,458,988	51,481,055	681,261,127
385,657	575,563,000	43,014,119	77,996,112	696,958,888	...	...	Total Agency—Budgetary	...	645,458,988	51,481,055	681,261,127

Source of authorities

Note: The full workings of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Government-wide initiatives.
Treasury Board Vote 25—Operating budget carry forward.
Treasury Board Vote 30—Paylist requirements.

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities used in the current year for use	Authorities used in the current year	Total authorities available for use	Total authorities used in the current year	Authorities used in the current year	Total authorities available for use	Total authorities used in the current year	Authorities used in the current year	Total authorities available for use	Total authorities used in the current year	Authorities used in the current year	Total authorities available for use	Total authorities used in the current year	Authorities used in the current year	Total authorities available for use	Total authorities used in the current year	Authorities used in the current year	Total authorities available for use
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department																		
Business risk management	163,514,998	125,618,904	2,001,000	1,331,604	1,251,179,699	1,238,676,309	5,500,000	3,450,077	...	...	...	1,411,195,697	1,362,176,740	...	...	...	...	...
Innovation and renewal	257,494,974	257,341,216	8,424,716	9,674,224	457,241,417	421,006,741	14,960,000	11,025,348	...	...	...	708,201,107	676,998,833	...	...	...	...	...
Environment	239,808,074	251,523,988	44,163,158	19,299,236	103,000,000	78,206,461	24,600,000	17,455,486	...	...	...	382,371,232	331,574,199	...	...	...	...	...
Markets and international	99,978,870	88,798,028	...	...	22,842,000	22,276,957	...	...	...	...	...	122,820,870	111,075,985	...	...	...	...	...
Food safety and food quality	65,667,859	59,632,163	...	...	42,122,100	16,280,738	1,540,000	...	...	...	...	106,249,959	75,912,901	...	...	...	...	...
Rural and co-operatives secretariats	18,454,594	16,465,510	...	...	7,427,000	6,257,580	...	...	...	...	...	25,881,594	22,723,090	...	...	...	...	...
National Farm Products Council	5,605,370	6,068,376	...	...	600,000	...	...	...	...	...	...	6,205,370	6,068,376	...	...	...	...	...
Canadian Pari-Mutuel Agency	17,416,752	12,997,003	...	...	...	...	13,839,000	13,829,431	...	...	...	3,577,752	(832,428)	...	...	...	...	...
Sub-total	887,941,491	818,448,188	54,588,874	30,305,064	1,884,412,216	1,782,704,786	60,439,000	45,760,342	...	...	...	2,766,503,581	2,585,697,696	...	...	...	...	...
Revenues netted against expenditures (60,439,000)	(60,439,000)	(45,760,342)	...	...	...	...	(60,439,000)	(45,760,342)	...	...	...	...	...	...	...	...	...	...
Total Department—Budgetary	827,502,491	772,687,846	54,588,874	30,305,064	1,884,412,216	1,782,704,786	...	...	...	...	...	2,766,503,581	2,585,697,696	...	...	...	...	...
Canadian Dairy Commission																		
Administer milk supply management system—																		
Budgetary	4,133,665	4,133,665	...	...	...	...	...	...	...	...	...	...	4,133,665	4,133,665	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	203,099,000	203,099,000	...	...	...	...	...
Total Agency—Budgetary	4,133,665	4,133,665	...	...	...	...	...	...	...	...	...	...	4,133,665	4,133,665	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	203,099,000	203,099,000	...	...	...	...	...
Canadian Food Inspection Agency																		
Food safety and nutrition risks	305,654,183	305,846,554	15,914,952	5,038,274	113,273	113,273	32,071,000	30,010,295	...	...	...	289,611,408	280,987,806	...	...	...	...	...
Zoonotic risk	125,578,962	85,660,786	22,860,000	12,331,339	1,292,925	1,292,925	2,000	...	...	...	...	149,729,887	99,285,050	...	...	...	...	...
Plant health risks and production systems	85,070,138	81,983,335	2,073,000	1,321,842	11,901,211	11,901,211	3,414,000	3,795,119	...	...	...	95,630,349	91,411,269	...	...	...	...	...
Animal health risks and production systems	79,397,741	87,474,670	1,977,000	5,269,688	9,348,832	9,348,832	2,050,000	2,152,952	...	...	...	88,673,573	99,940,238	...	...	...	...	...
Domestic and international market access	48,097,401	53,987,718	688,000	1,727,714	160,000	160,000	13,227,000	18,257,981	...	...	...	35,718,401	37,617,451	...	...	...	...	...

Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Integrated regulatory frameworks	25,008,996	20,905,566	487,000	184,608	...	...	3,871,000	9,887	...	...	21,624,996	21,080,287
Biodiversity protection	15,939,274	15,302,307	396,000	184,609	...	...	365,000	350,029	...	...	15,970,274	15,136,887
Sub-total	684,746,695	651,160,936	44,395,952	26,058,074	22,816,241	22,816,241	55,000,000	54,576,263	...	...	696,958,888	645,458,988
Revenues netted against expenditures	(55,000,000)	(54,576,263)	...	...	...	...	(55,000,000)	(54,576,263)	...	...	...	...
Total Agency—Budgetary	629,746,695	596,584,673	44,395,952	26,058,074	22,816,241	22,816,241	...	...	...	...	696,958,888	645,458,988
Canadian Grain Commission												
Grain quality research program—												
Appropriations	9,366,619	11,484,327	...	...	...	...	...	...	...	...	9,366,619	11,484,327
Producer protection program—												
Appropriations	3,061,409	4,053,934	...	...	...	...	...	...	...	...	3,061,409	4,053,934
Quality assurance program—												
Appropriations	17,028,065	15,889,009	...	...	...	...	...	...	...	...	17,028,065	15,889,009
Quantity assurance program—												
Appropriations	4,257,017	1,885,745	...	...	...	...	...	...	...	...	4,257,017	1,885,745
Quality assurance program—												
Revolving fund	55,108,000	28,276,114	...	...	...	...	29,086,000	26,454,636	...	...	26,022,000	1,821,478
Producer protection program—												
Revolving fund	841,807	700,697	...	...	...	...	489,000	473,910	...	...	352,807	226,787
Quantity assurance program—												
Revolving fund	22,059,505	11,374,636	...	...	...	...	11,690,000	10,846,175	...	...	10,369,505	528,461
Sub-total	111,722,422	73,664,462	...	...	...	...	41,265,000	37,774,721	...	...	70,457,422	35,889,741
Revenues netted against expenditures	(41,265,000)	(37,774,721)	...	...	...	...	(41,265,000)	(37,774,721)	...	...	...	...
Total Agency—Budgetary	70,457,422	35,889,741	...	...	...	...	...	...	...	...	70,457,422	35,889,741
Farm Credit Canada—Non-budgetary												
...
Total Ministry—Budgetary	1,531,840,273	1,409,295,925	98,984,826	56,363,138	1,907,228,457	1,805,521,027	...	...	...	...	11,760,545,000	...
...
Non-Budgetary	...	...	...	...	...	...	...	...	...	...	...	...
...
Total	1,531,840,273	1,409,295,925	98,984,826	56,363,138	1,907,228,457	1,805,521,027	...	...	...	...	3,538,053,556	3,271,180,090
...
Non-Budgetary	...	...	...	...	...	...	...	...	...	...	3,226,800	3,226,800

Source of authorities				Disposition of authorities				
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers					
\$	\$	\$	\$	\$	\$	\$	\$	\$
Department								
Grants								
						</		

Transfer Payments—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance		Used in the previous year
	\$	\$	\$		\$	\$	
...	137,500,000	14,580,000	(115,036,054)	37,043,946	...	...	44,138,628
...	108,400,000	...	(53,043,819)	55,356,181	...	...	...
...	...	...	3,685,527	3,685,527	...	...	...
...	100,000,000	...	(100,000,000)	...	...	...	...
...	75,000,000	(47,714,070)	(9,169,371)	17,355,027	761,532	...	638,559
...	45,580,000	58,860,000	(11,155,000)	78,206,461	15,078,539	...	198,824,769
...	...	9,715,000	...	...	9,715,000	...	...
...	40,845,762	(27,070,000)	(1,500,000)	8,957,825	3,317,937	...	2,146,253
...	38,500,000	(17,500,000)	...	19,153,754	1,846,246	...	22,794,483
...	24,940,000	3,228,000	1,498,000	16,280,737	13,385,263	...	45,875,786
...	...	5,254,000	...	...	5,254,000	...	...
...	...	7,202,100	...	...	7,202,100	...	...
...	24,803,000	(1,644,000)	(317,000)	22,276,957	565,043	...	17,917,964
...	20,650,000	(13,385,325)	...	7,264,675	...	...	646,163
...	16,000,000	...	(1,800,000)	10,305,181	3,894,819	...	11,183,743
...	15,200,470	(1,806,420)	...	11,408,498	1,985,552	...	680,800
...	10,750,000	...	...	10,750,000	...	...	14,250,000
...	8,600,000	...	...	8,600,000	...	...	6,889,523
...	6,852,000	20,244,000	(16,253,000)	9,200,473	1,642,527	...	73,539,275
...	5,907,000	1,520,000	...	6,257,580	1,169,420	...	10,561,534
...	4,000,000	...	(3,975,350)	24,650	...	...	739,455

(S) Payments in connection with the *Agricultural Marketing Programs Act*

(S) Contribution in support of the Agricultural disaster relief program/AgriRecovery

(S) Contribution payments for the Canadian agricultural income stabilization program inventory transition initiative

(S) Contributions in support of the AgriInvest cost of production element

Contribution payments for the ecoAgriculture Biofuels Capital Initiative

Contributions for agriculture and agri-food sector assistance—Environment

Contributions to promote Environmentally Responsible Agriculture

Contribution payments for New opportunities for agricultural initiatives

Contributions in support of facilitating the disposal of specified risk materials

Contributions for agriculture and agri-food sector assistance—Food safety and food quality

Contributions to enhance the Safety and Security of Canada's food system

Contributions to minimize the Occurrence and Extent of risk incidents

Contributions for agriculture and agri-food sector assistance—International

Contribution payments for the Agricultural bioproducts innovation program

Contribution payments for the Canadian farm families options program

Contributions under the Orchards and vineyards transition program

Contribution payments for the control of diseases in the hog industry—Circovirus Initiative

Contribution payments for the Plum pox eradication program

Contributions for agriculture and agri-food sector assistance—Science and innovation

Contributions in support of assistance to rural Canada and development in the area of co-operatives framework

(S) Loan guarantees under the *Farm Improvement and Marketing Cooperatives Loans Act*

Contributions to facilitate adaptation and rural development within the agriculture and agri-food sector	13,730,371	10,669,371	...	13,730,371	458,053	13,272,318	...	10,470,640
Contributions for agriculture and agri-food sector assistance—Renewal	32,477,000	24,177,000	...	32,477,000	6,594,944	25,882,056	...	54,996,724
Contributions to accelerate the pace of innovation and facilitate the adoption of new technologies	2,300,000	...	...	2,300,000	...	...	...	...
Contributions to enable competitive enterprises and sectors	9,882,000	...	...	9,882,000	...	...	...	...
Contributions under the career Focus Program—Youth Employment Strategy	864,000	...	...	864,000	222,249	641,751	...	832,743
Contribution payments for the control of diseases in the hog industry—Phase 2	2,619,600	...	...	2,619,600	...	2,619,600	...	...
Contributions for the Tobacco Transition Program	287,895,000	...	...	287,895,000	3,015,115	284,879,885	...	...
Contributions in support of the Private Sector Risk Management Partnership Program	6,850,000	3,850,000	...	6,850,000	1,771,629	5,078,371	...	...
(S) Contributions in support of Business Risk Management Programs under the Agricultural Policy Framework—Agriculture Policy Initiatives	551	551	...	551	...	551	...	4,747,542
Contributions in support of research and pilot initiatives related to the AgrInsurance Program	2,000,000	...	...	2,000,000	2,000,000	...	...	...
(S) Contributions in support of the cost of production benefit	(2,469)	(2,469)	...	(2,469)	(2,469)	(15,273)	...	44,717,612
(S) Class contribution payments for repositioning of the canadian beef and cattle industry	(15,273)	(15,273)	...	(15,273)	...	(6,933,876)	...	(8,922,657)
(S) Contributions in support of business risk management programs under the agricultural policy framework—Province-based programs	(6,933,876)	(6,933,876)	...	(6,933,876)	...	(35,974)	...	(31,922)
(S) Contributions to a transition to future risk management programming	(35,974)	(35,974)	...	(35,974)	...	(1,920,383)	...	(284,571)
(S) Contributions for agricultural risk management—Spring credit advance program business risk management	(1,920,383)	(1,920,383)	...	(1,920,383)	...	(2,101,512)	...	8,868,858
(S) Bovine spongiform encephalopathy (BSE) recovery program	(2,101,512)	(2,101,512)	...	(2,101,512)	...	(92,086)	...	(1,024,869)
(S) Class contribution payments for the Transitional industry support program	(92,086)	(92,086)	...	(92,086)	...	(200,000)	...	(77,947)
(S) Class contribution payments for the Farm income program	(200,000)	(200,000)	...	(200,000)	...	...	...	(4,702,187)
Items not required for the current year	...	...	...	...	...	...	...	903,758,282
Total—Contributions	1,641,808,411	(576,513,706)	324,438,885	1,641,808,411	92,061,968	1,549,746,443	600,000	1,465,845,183
Total Department	1,884,412,216	(394,808,901)	341,138,885	1,884,412,216	101,107,430	1,782,704,786	600,000	2,645,012,266
Canadian Food Inspection Agency								
Contributions								
(S) Compensation payments in accordance with requirements established by regulations under the <i>Health of Animals Act</i> and the <i>Plant Protection Act</i> , and authorized pursuant to the <i>Canadian Food Inspection Agency Act</i>	20,479,647	18,979,647	...	20,479,647	...	20,479,647	...	10,630,452

Transfer Payments—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in							
\$	\$	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	335,000	...	1,981,454	2,316,454	2,316,454	...	...	2,602,301
...	112,000	...	(107,360)	4,640	4,640	...	...	7,816
...	7,000	...	8,500	15,500	15,500	...	...	72,050
...	1,954,000	...	20,862,241	22,816,241	22,816,241	...	...	13,312,619
600,000	1,939,436,232	341,138,885	(373,946,660)	1,907,228,457	1,805,521,027	101,107,430	600,000	2,658,324,885

(S) Statutory transfer payment.

Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year			
	\$	\$	\$			
Department						
Budgetary (respendable revenues)						
Business risk management	5,500,000	3,450,077	3,781,831			
Innovation and renewal	14,960,000	11,025,348	9,828,069			
Environment	24,600,000	17,455,486	18,091,478			
Food safety and food quality	1,540,000	...	80,338			
Canadian Pari-Mutuel Agency	13,839,000	13,829,431	13,903,988			
Total Department—Budgetary	60,439,000	45,760,342	45,685,704			
Canadian Dairy Commission						
Non-budgetary (respendable receipts)						
Loan repayments	203,095,000	3,226,800	155,112,000			
Total Agency—Non-budgetary	203,095,000	3,226,800	155,112,000			
Canadian Food Inspection Agency						
Budgetary (respendable revenues)						
Food safety and nutrition	32,071,000	30,010,295	32,661,063			
risks	2,000	...	...	
Zoonotic risk						
Plant health risks and production	3,414,000	3,795,119	3,758,687			
systems						
Animal health risks and production	2,050,000	2,152,952	2,195,262			
systems	13,227,000	18,257,981	19,371,413			
Domestic and international market access	3,871,000	9,887	...			
Integrated regulatory frameworks	365,000	350,029	395,828			
Biodiversity protection						
Total Agency—Budgetary	55,000,000	54,576,263	58,382,253			
Canadian Grain Commission						
Budgetary (respendable revenues)						
Quality assurance program—Revolving	29,086,000	26,454,636	29,598,979			
Fund						
Producer protection program—Revolving	489,000	473,910	489,116			
Fund						
Quantity assurance program—Revolving	11,690,000	10,846,175	11,918,100			
Fund						
Total Agency—Budgetary	41,265,000	37,774,721	42,006,195			
Total Ministry— Budgetary	156,704,000	138,111,326	146,074,152			
Non-budgetary	203,095,000	3,226,800	155,112,000			

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Other revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Farm Credit Canada—Dividends	22,900,000	5,477,000		
Canadian Dairy Commission	2,712,018	2,130,434		
Construction of multi-purpose exhibition buildings	...	1,876		
	25,612,018	7,609,310		
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	10,134,278	1,565,860		
Adjustments to prior year's payables	962,432	16,172,163		
	11,096,710	17,738,023		
Sales of goods and services—				
Rights and privileges	7,189,231	4,673,103		
Lease and use of public property	6,041,529	7,177,076		
Services of a regulatory nature	25,837,329	25,869,423		
Services of a non-regulatory nature	11,774,046	10,186,901		
Sales of goods and information products	234,172	269,669		
Other fees and charges	4,209,635	4,573,313		
	55,285,942	52,749,485		
Proceeds from the disposal of surplus Crown assets	4,105,671	3,649,650		
Miscellaneous revenues	8,051,044	8,192,451		
Total Department	104,151,385	89,938,919		
Canadian Food Inspection Agency				
Other revenues—				
Sales of goods and services—				
Lease and use of public property	40,318	38,300		
Services of a regulatory nature	53,148,192	59,482,127		
Other fees and charges	528,188	(758,093)		
	53,716,698	58,762,334		
Proceeds from the disposal of surplus Crown assets	432,254	794,547		
Miscellaneous revenues	415,023	607,048		
Total Agency	54,563,975	60,163,929		
Canadian Grain Commission				
Other revenues—				
Sales of goods and services—				
Services of a regulatory nature	35,136,667	37,572,029		
Services of a non-regulatory nature	3,717,729	4,226,817		
Other fees and charges—				
Gain on exchange valuation	1,337	746		
Deferred revenues	(59,976)	46,027		
	(58,639)	46,773		
	38,795,757	41,845,619		
Proceeds from the disposal of surplus Crown assets	785	22,599		
Total Agency	38,796,542	41,868,218		
Ministry Summary				
Other revenues—				
Return on investments	25,612,018	7,609,310		
Refunds of previous years' expenditures	11,096,710	17,738,023		
Sales of goods and services	147,798,397	153,357,438		
Proceeds from the disposal of surplus Crown assets	4,538,710	4,466,796		
Miscellaneous revenues	8,466,067	8,799,499		
Total Ministry	197,511,902	191,971,066		

(1) Interest unless otherwise indicated.

SECTION 3

2008-2009

PUBLIC ACCOUNTS OF CANADA

Atlantic Canada Opportunities Agency

Department

Enterprise Cape Breton Corporation

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Department

Strategic Outcome

Competitive and sustainable Atlantic enterprises, with emphasis on those of small and medium size.

Program Activity Descriptions

Fostering the development of institutions and enterprises, with emphasis on those of small and medium size

Notwithstanding recent overall economic progress, some significant challenges remain and great opportunities exist for development. One of the most telling indicators of this is that, in a number of sectors, productivity remains significantly lower than in leading countries and other regions of Canada. Atlantic Canada Opportunities Agency (ACOA) will work in partnership with Atlantic enterprises, stakeholders, industry and institutions to improve the growth and productivity of the Atlantic economy, leading to increased competitiveness, earned incomes and job creation.

ACOA works to improve the region's capacity for economic growth through a variety of strategically focused mechanisms, including assistance to enterprises, with particular emphasis on small and medium sized enterprises, to help them start, expand, or modernize their businesses, and establish and expand export activities; partnering with universities and other institutions to increase the region's research and development capacity, commercialization and productivity; and promoting and participating in the region's transition to the knowledge economy.

Strategic Outcome

Dynamic and sustainable communities for Atlantic Canada.

Program Activity Descriptions

Fostering the economic development of Atlantic communities

The Atlantic economy is built on the region's many geographic, linguistic, and cultural communities. From small remote villages to larger urban centres, the opportunities and challenges vary significantly. Communities are the fundamental building blocks on which economies are built. Given their importance in an economic development framework, ACOA focuses targeted efforts and strategies toward community development as one of the key pillars of its overall strategy for the region. ACOA supports Atlantic communities in their efforts to develop the resources they need to take full responsibility for their own economic development. ACOA works in co-operation with other levels of government, other federal government departments, non-government organizations, and community groups to lever support and co-ordinate economic development. This requires a flexible, holistic approach, based on the realities of a given community's capacities, strengths and challenges. Community development is a bottom up process that helps develop the tools, resources and initiatives that support individual and unique strategic development.

Infrastructure programming

The provision and maintenance of quality public infrastructure provides the foundation for economic development and is critical for economic prosperity. Providing and effectively managing potable water, waste treatment facilities, highways, municipal roads and bridges and transit systems, all impact on economic growth, and many also have strong environmental implications. This requires programming designed to renew and build infrastructure in rural and urban municipalities in Atlantic Canada, through investments that protect the environment and support long-term economic growth. ACOA, working with Infrastructure Canada and the provinces, oversees/ensures the flow of

federal funds allocated to each region through the various infrastructure funding streams. The priorities for Infrastructure Canada programs are green municipal infrastructure and local transportation infrastructure.

Strategic Outcome

Policies and programs that strengthen the Atlantic economy.

Program Activity Descriptions

Policy

ACOA's policy work provides a well grounded base of understanding for the development of ACOA's strategic priorities and initiatives; for program design; and as input to national policy development and federal-provincial relations. This includes the development of policies, frameworks and advice.

The policy function is carried out by ACOA officials at its head office, regional offices, and the Ottawa office. It is supported by internal and external research on significant Atlantic economic issues; through ongoing analysis of issues and trends, challenges, and opportunities facing the region; and through stakeholder engagement. ACOA's policy function is supported by a dedicated research program, the Atlantic Policy Research Initiative (APRI), which funds region-wide research projects, and is designed to contribute to building the critical mass of public policy research capacity in Atlantic Canada.

Advocacy

ACOA's advocacy function is twofold. It aims to advance the region's interests in national policy and program development in order to ensure government initiatives are more responsive to the needs of Atlantic Canada. It also pursues regional industrial benefits from public sector procurement, particularly major Crown projects, to improve the position of Atlantic industries.

Enterprise Cape Breton Corporation

Strategic Outcome

Community economic development for Cape Breton and Mulgrave.

Program Activity Descriptions

Delivery agent

As a Crown corporation, Enterprise Cape Breton Corporation (ECBC) has broad powers and a flexible mandate that make it ideally suited to provide services for the Government of Canada. The flexibility inherent in the Corporation allows it to deliver services and programs more efficiently and provides a greater range of mechanisms to achieve desired ends. ECBC is responsible for the delivery of the programs of the Atlantic Canada Opportunities Agency (ACOA) on Cape Breton Island. In 1995, ECBC and ACOA entered into a Memorandum of Understanding (MOU) under which ECBC delivers ACOA's programs for Cape Breton Island and the Mulgrave area. The MOU was renegotiated with ACOA for an additional five year term effective April 1, 2005. In November 2000, ECBC entered into an MOU with the Cape Breton Growth Fund Corporation (CBGF) to provide administrative and operational support. ECBC assigns staff to support the Board of Directors and the operations of the CBGF.

Support to business

ECBC's objective for support to business is to grow the economy by encouraging private sector investment in projects that enhance the competitiveness of commercial enterprises and increase trade opportunities to produce long-term, sustainable jobs. Plans and priorities under this initiative include: access to capital, human resource initiative and an E-commerce initiative for the tourism industry.

Support to communities

The key objective for support to communities is to help communities plan and implement community development projects that have a direct link to long-term, self-sustaining economic activity. The Corporation undertakes a number of initiatives in this area including: community capacity building, festivals and events, convention and sporting events, community revitalization, and the Greater Cape Breton Partnership.

Investment

The key objective for investment is to attract new business investment to Cape Breton Island. Some of the initiatives that will be undertaken will include the production of investment-related promotional material as well as investment-attraction missions.

Advocacy

The key objective for this program activity is to advocate for Cape Breton Island interests, priorities and concerns in government decisions. The advocacy role is aimed at increasing Cape Breton Island's presence at inter- and intra-governmental meetings and is meant to advance the interests, priorities and concerns of Cape Breton Island in government project selection, decisions and actions.

Policy and research

The key objective for policy and research is to help provide a sound basis for the Corporation's policy priorities and programs. Activities related to policy and research include research that is internally driven, research that is carried out with external partners and attendance at various seminars relating to economic development policy. Research is carried out in a number of areas including economic analysis, sector and issue analysis, and planning and performance management.

ACOA's advocacy function ensures the region's interests are understood and considered by the federal government's decision makers, and that regional stakeholders are kept well informed of government actions and opportunities that are relevant to the economic interests of Atlantic Canada.

ACOA's advocacy activity influences national decision making processes by engaging in the policy-making process with other departments. Furthermore, it advocates proactively on behalf of the region, by ensuring that the Government of Canada is informed on the issues and priorities essential to Atlantic Canada's interests.

Co-ordination

ACOA's co-ordination function engages a range of economic partners to address the economic priorities of the Atlantic region through a coherent approach to development. ACOA is mandated by its legislation to "[co-ordinate] policies and programs of the Government of Canada in relation to opportunities for economic development of Atlantic Canada". Through working collaboratively with other departments and stakeholders, it develops horizontal strategies and initiatives that address developmental challenges and opportunities confronting economic development in the Atlantic region.

In order to achieve a co-ordinated approach, ACOA works in partnership with Atlantic provincial governments, communities, and a range of private and public sector stakeholders. Co-ordination takes place at all levels, from decision making to the day-to-day liaison at the working level. ACOA's co-ordination activity on emerging and priority issues includes work with Federal Regional Councils, the other regional development agencies, federal sector departments, Industry Canada, Human Resources and Skills Development, federal-provincial tables, round tables, and expert panels.

Special adjustment measures

There are circumstances in which federal government decisions, or impacts in an area of its mandate, have resulted in the need for a major adjustment in a community or region. From time to time, there is also a need for targeted interventions as a result of natural disasters.

These measures are based on the appropriation of new funds that are delivered through ACOA as the economic development agency within Atlantic Canada. Each special adjustment measure will have specific objectives, clients and performance measures.

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(i) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.
Treasury Board Vote 25—Operating budget carry forward.
Treasury Board Vote 30—Paylist requirements.

PUBLIC ACCOUNTS OF CANADA, 2008-2009

ATLANTIC CANADA OPPORTUNITIES AGENCY 3 . 5

Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	
Fostering the development of institutions and enterprises, with emphasis on those of small and medium size	57,875,610	55,009,142	...	...	161,472,623	159,960,123	...	...	...	...	...	...	...	...	219,348,233	214,969,265	...
Fostering the economic development of Atlantic communities	26,556,862	25,411,902	...	...	85,095,955	85,095,955	...	...	...	...	...	...	...	...	111,652,817	110,507,857	...
Policy	6,245,584	6,039,903	...	...	972,097	972,097	...	...	...	...	...	...	...	...	7,217,681	7,012,000	...
Advocacy	3,665,049	3,498,714	...	...	28,524	28,524	...	...	...	...	...	...	...	...	3,693,573	3,527,238	...
Co-ordination	2,916,277	2,731,323	...	...	34,130	34,130	...	...	...	...	...	...	...	...	2,950,407	2,765,453	...
Infrastructure programming	1,840,380	1,817,465	...	...	756,095	756,095	...	...	...	...	...	...	...	...	2,596,475	2,573,560	...
Special adjustment measures	32,312	32,312	...	...	...	...	...	...	...	...	...	...	...	...	32,312	32,312	...
Total Department—Budgetary	99,132,074	94,540,761	...	...	248,359,424	246,846,924	...	...	...	...	...	...	...	...	347,491,498	341,387,685	...
Enterprise Cape Breton Corporation—Budgetary	8,650,000	8,650,000	...	...	...	...	...	...	...	...	...	...	...	...	8,650,000	8,650,000	...
Total Ministry—Budgetary	107,782,074	103,190,761	...	...	248,359,424	246,846,924	...	...	...	...	...	...	...	...	356,141,498	350,037,685	...

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	2,000,000	...	(1,351,615)	648,385	...	...	512,531
Department Grants							
...	97,746,000	11,220,104	16,392,204	123,845,808	1,512,500	...	119,158,189
...	68,000,000	...	(9,925,280)	58,074,720	...	...	57,024,934
...	55,500,000	...	(6,576,077)	48,923,923	...	...	46,885,466
...	12,700,000	...	(319,144)	12,380,856	...	...	13,704,241
...	1,700,000	...	133,395	1,833,395	...	...	2,109,020
...	700,000	...	(316,258)	383,742	...	...	640,661
...	...	...	756,095	756,095	...	...	9,550,909
...	...	...	...	...	...	...	29,555,049
...	236,346,000	11,220,104	144,935	246,198,539	1,512,500	...	278,628,469
...	238,346,000	11,220,104	(1,206,680)	246,846,924	1,512,500	...	279,141,000
Total—Contributions							
Total Ministry							

Revenues

	Current year		Previous year	
	\$		\$	
Department				
Other revenues—				
Refunds of previous years' expenditures—				
Adjustments to prior year's payables	209,296		601,094	
Proceeds from the disposal of surplus Crown assets	17,250		5,414	
Miscellaneous revenues—				
Contribution recoveries (loans, advances and accounts receivables)	54,045,256		56,220,104	
Recognition of revenues on accounts receivables	9,248,012		4,123,648	
Interest and other charges to clients	917,485		548,413	
Sundries	69,388		48,960	
	64,280,141		60,941,125	
Total Ministry	64,506,687		61,547,633	

SECTION 4

2008-2009

PUBLIC ACCOUNTS OF CANADA

Canada Revenue Agency

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Strategic Outcome

Taxpayers meet their obligations and Canada's revenue base is protected.

Program Activity Descriptions

Taxpayer and business assistance

Assisting taxpayers and businesses in meeting their obligations under the self-assessment system through the provision of accurate and timely responses to their enquiries; information products through various media; targeted outreach activities and services; income and commodity tax rulings and interpretations; *Canada Pension Plan and Employment Insurance Act* eligibility determinations; services relating to the registration of pension and other deferred income plans; and services relating to the registration of charities.

Assessment of returns and payment processing

Processing and validating taxpayer returns for both individuals and businesses through initial assessment, validation, accounting, and adjustments; registering businesses for the Business Number, establishing, and maintaining accounts; and receiving payments.

Accounts receivable and returns compliance

Identifying and addressing non-compliance with the registration, filing, and remittance requirements of the Acts administered by the Branch and managing the level of debt. These are achieved through the collection of accounts receivable and the development, imple-

mentation, and maintenance of national systems, policies, and guidelines. This framework facilitates and enforces compliance with the requirements for the filing, reporting, withholding, and payment of individual and corporate tax returns, employer source deductions, Goods and Services Tax/Harmonized Sales Tax, and other levies, as well as delinquent non-tax account receivables administered on behalf of other government departments and agencies.

Reporting compliance

Verifying the complete and accurate disclosure by taxpayers of all required information to establish tax liabilities and protect the tax base through audit, enforcement, and incentive administrative activities. Activities for enhancing compliance include; increasing taxpayers' understanding of their tax obligations through outreach activities, client service, and education; identifying and addressing non-compliance through risk assessment, audit and investigation; and establishing strategic partnerships with stakeholders to leverage compliance efforts.

Appeals

Providing a timely and impartial dispute resolution process for taxpayers who disagree with decisions made by the Agency, by actively engaging in dialogue with the taxpayer and exploring alternative processes to resolve disputes when appropriate, as well as assisting the Department of Justice in handling appeals to the courts.

Strategic Outcome

Eligible families and individuals receive timely and correct benefit payments.

Program Activity Descriptions

Benefit programs

Providing Canadians with income-based benefits and other services that contribute directly to their economic and social well being through administration of the Canada Child Tax Benefit, Goods and Services Tax/Harmonized Sales Tax credit, Children's Special Allowances, the Disability Tax Credit, and the Universal Child Care Benefit as well as a range of ongoing benefits and one-time payment programs on behalf of the provinces and territories, and other federal government departments. Assisting benefit recipients in meeting their obligations through the provision of timely responses to their enquiries.

Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates							\$	\$
	\$	\$	\$	\$			\$	\$	\$	\$
134,870,964	2,933,062,000	...	...	3,067,932,964	I	Program expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>				
...	...	97,980,681	...	97,980,681	1a	Transfer of \$22,021,032 from Public Works and Government Services Vote 1				
...	...	29,000,685	...	29,000,685	1b	Transfer of \$1,225,000 from Health Vote 40				
...	...	...	...	...	1c	Transfer of \$200,833 from Human Resources and Skills Development Vote 1				
...	...	1	...	1		Transfer from: Vote 1 (Human Resources and Skills Development)				
...	...	...	200,833	200,833		Vote 1 (Public Works and Government Services)				
...	...	...	22,021,032	22,021,032		Vote 40 (Health)				
...	...	...	1,225,000	1,225,000		TB Vote 5 ⁽¹⁾				
...	...	...	21,905,061	21,905,061		TB Vote 15 ⁽¹⁾				
...	...	...	37,191,192	37,191,192		TB Vote 30 ⁽¹⁾				
...	...	...	49,518,605	49,518,605		Transfer to: Vote 1 (Treasury Board)				
...	...	...	(245,000)	(245,000)		Vote 50 (Treasury Board)				
...	...	...	(200,000)	(200,000)		Total—Vote 1				
134,870,964	2,933,062,000	126,981,367	131,616,723	3,326,531,054	(S)	Contributions to employee benefit plans	3,154,525,453	24,940,961	147,064,640	3,023,432,966
...	400,644,000	...	19,255,462	419,899,462	(S)	Minister of National Revenue—Salary and motor car allowance	419,899,462	...	...	402,011,597
...	76,422	...	(151)	76,271	(S)	Children's special allowance payments (<i>Children's Special Allowances Act</i>)	76,271	...	...	70,726
...	219,000,000	...	(7,151,522)	211,848,478	(S)	Spending of revenues received through the conduct of its operations pursuant to section 60 of the <i>Canada Revenue Agency Act</i>	211,848,478	...	...	208,163,285
...	161,263,000	...	58,322,097	219,585,097	(S)	Payments to private collection agencies pursuant to section 17.1 of the <i>Financial Administration Act</i>	219,585,097	...	...	171,762,971
...	...	...	...	...	(S)	Payments under the <i>Energy Costs Assistance Measures Act</i>	9,066,546	...	...	12,430,745
...	23,316,000	(6,000,000)	(8,249,454)	9,066,546	(S)	Payments to provinces under the <i>Softwood Lumber Products Export Charge Act</i>	488,872	...	...	992,499
...	...	1,210,000	(721,128)	488,872	(S)		180,495,271	...	...	603,601,579
...	...	419,000,000	(238,504,729)	180,495,271						

Ministry Summary—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments, warrants and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$	\$
...	...	...	785,026	785,026	(S)	785,026	...	...
...	...	...	1,886,209	1,886,209	(S)	1,886,209	...	...
134,870,964	3,737,361,422	541,191,367	(42,761,467)	4,370,662,286		4,198,656,685	24,940,961	147,064,640
				Total Ministry—Budgetary				4,422,959,446

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reporting compliance	1,500,311,392	1,429,650,674	...	...	...	...	16,869,921	16,869,921	...	...	1,483,441,471	1,412,780,753
Assessment of returns and payment processing	983,719,524	928,629,622	...	...	180,495,271	180,495,271	43,662,524	43,662,524	...	...	1,120,552,271	1,065,462,369
Accounts receivable and returns compliance	882,203,349	863,063,264	...	...	...	...	139,256,721	139,060,349	...	...	742,946,628	724,002,915
Benefit programs	199,846,204	193,442,976	...	...	212,337,350	212,337,350	3,124,268	3,124,268	...	...	409,059,286	402,656,038
Taxpayer and business assistance	490,773,428	476,058,623	...	...	5,000,000	2,048,240	53,614,798	53,614,798	...	...	442,158,630	424,492,065
Appeals	187,103,140	183,861,665	...	...	...	...	14,599,140	14,599,140	...	...	172,504,000	169,262,525
Sub-total	4,243,957,037	4,074,706,824	...	...	397,832,621	394,880,861	271,127,372	270,931,000	...	...	4,370,662,286	4,198,656,685
Revenues netted against expenditures	(271,127,372)	(270,931,000)	...	...	...	...	(271,127,372)	(270,931,000)	...	...	...	...
Total Ministry—Budgetary	3,972,829,665	3,803,775,824	...	...	397,832,621	394,880,861	...	...	...	...	4,370,662,286	4,198,656,685

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		Variance		Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$
...	219,000,000	...	(7,151,522)	211,848,478	...	...	208,163,285
Grants							
(S) Children's special allowance payments				211,848,478	...	...	208,163,285
Contributions							
Contributions in support of the Charities Regulatory Reform				2,048,240	...	2,951,760	929,335
Other transfer payments							
(S) Payments to provinces under the <i>Softwood Lumber Products Export Charge Act</i>				180,495,271	...	...	603,601,579
(S) Payments under the <i>Energy Costs Assistance Measures Act</i>				488,872	...	...	992,499
...	...	419,000,000	(238,504,729)	180,495,271	...	...	603,601,579
...	...	1,210,000	(721,128)	488,872	...	...	992,499
...	...	420,210,000	(239,225,857)	180,984,143	...	...	604,594,078
2,000,000	222,000,000	420,210,000	(246,377,379)	394,880,861	...	2,951,760	813,686,698
Total Ministry				394,880,861	...	2,951,760	813,686,698

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Budgetary (respendable revenues)			
Reporting compliance	16,869,921	16,869,921	27,694,635
Assessment of returns and payment processing	43,662,524	43,662,524	46,256,267
Accounts receivable and returns compliance	139,256,721	139,060,349	122,107,321
Benefit programs	3,124,268	3,124,268	4,849,261
Taxpayer and business assistance	53,614,798	53,614,798	46,626,756
Appeals	14,599,140	14,599,140	15,036,760
Total Ministry— Budgetary	271,127,372	270,931,000	262,571,000

Revenues

	Current year	Previous year
	\$	\$
Tax revenues—		
Income tax—		
Personal	106,755,490,938	103,737,710,454
Corporate	29,475,890,721	40,627,678,927
Non-residents	6,297,910,362	5,692,903,885
	142,529,292,021	150,058,293,266
Goods and services tax (GST)/Harmonized sales tax (HST)	13,088,341,469	15,055,650,103
Less: Government tax remission order credit to persons	1,047,164,015	1,074,742,131
	3,567,584,375	3,509,556,921
	8,473,593,079	10,471,351,051
Excise tax—Motive fuel—Gasoline	4,061,176,625	3,923,359,594
Excise tax—Aviation gasoline and diesel fuel— Aviation gasoline and jet fuel	39,907,916	38,751,572
Diesel fuel	1,025,099,013	1,085,551,115
	1,065,006,929	1,124,302,687
Excise duties—		
Spirits	660,985,689	645,346,505
Beer	610,569,127	616,540,529
Spirit coolers	20,595,794	22,789,715
Wine	233,430,609	236,689,378
Cigarettes	1,209,760,374	1,324,984,193
Cigars	5,217,817	5,909,772
Manufactured tobacco	77,443,650	97,949,651
	2,818,003,060	2,950,209,743
Change on refund of duty and deposits for softwood lumber	3,641,091	138,367
Softwood lumber product export charge	209,743,581	421,769,631
	213,384,672	421,907,998
Air travellers security charge	386,461,155	385,713,064

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Other excise taxes and duties—			Interest on other revenues—Other		
Manufacturers' taxes—			Other government departments cost recoveries not	18,105	5,925
Automobiles	(228,452)	(2,299,189)	respendable	...	859,248
Automotive air conditioners	137,203,050	152,660,466	Employee Benefit Plan cost recoveries not	9,063,542	3,702,405
Insurance premium	4,997,542	11,377,345	respendable	234,513	216,355
Jewellery	21,387	344,420	Sundries	9,853,614	5,377,995
Sundries	(85,947)	(632,905)			
Green levy	24,112,028	44,341,220			
	166,019,608	205,791,357		496,377,004	441,084,145
Total tax revenues	159,712,937,149	169,540,928,760	Proceeds from the disposal of surplus Crown assets	785,026	126,360
Other revenues—			Miscellaneous revenues—		
Refunds of previous years' expenditures—			Interest and penalties—		
Refunds of previous years' expenditures	1,374,567	508,091	Personal income tax	2,202,475,411	2,366,221,159
Adjustments to prior year's payables	3,800,586	711,909	Corporate income tax	1,816,334,785	2,074,826,432
	5,175,153	1,220,000	Goods and services tax (GST)/Harmonized sales		
Sales of goods and services—			tax (HST), excise tax, duties and other air trav-		
Rights and privileges	120,000	120,000	ellers security charge	592,669,082	633,691,029
Lease and use of public property	91,533	105,958		4,611,479,278	5,074,738,620
Services of a regulatory nature—			Interest paid on refunds—		
Fees for collecting Employment Insurance			Personal income tax	(123,765,895)	(129,319,485)
and <i>Canada Pension Plan</i>			Corporate income tax	(1,593,713,260)	(791,411,777)
Ruling fees	270,931,000	262,571,000	Goods and services tax (GST)/Harmonized sales		
Sundries	2,059,651	2,042,916	tax (HST), customs import duties and excise tax	(121,938,713)	(134,952,007)
	275,168	395,180		(1,839,417,868)	(1,055,683,269)
Services of a non-regulatory nature—	273,265,819	265,009,096	Gifts to the Crown	7,694	2,374
Administration of provincial programs	45,903,646	28,400,556	Sundries—		
Other government departments cost	158,964,835	141,644,497	Court fines	312,263,249	12,700,495
recoveries	8,139,757	388,243	Recovery of employee benefits	39,502,000	37,948,000
Sundries	213,008,238	170,433,296	Other	327,528,562	3,068,610
Sales of goods and information products—				679,293,811	53,717,105
Sale of unclaimed goods, seals, etc.	37,800	37,800	Total other revenues	3,451,362,915	4,072,774,830
Other fees and charges—			Total Ministry	3,953,700,098	4,515,205,335
Administration charge dishonoured payment instruments	765	1,033		163,666,637,247	174,056,134,095
Deferred revenues	536,689	593,029			

SECTION 5

2008-2009

PUBLIC ACCOUNTS OF CANADA

Canadian Heritage

Department

Canada Council for the Arts

Canadian Broadcasting Corporation

Canadian Museum for Human Rights

Canadian Museum of Civilization

Canadian Museum of Nature

Canadian Radio-television and

Telecommunications Commission

Library and Archives of Canada

National Arts Centre Corporation

National Battlefields Commission

National Film Board

National Gallery of Canada

National Museum of Science and Technology

Public Service Commission

Public Service Labour Relations Board

Public Service Staffing Tribunal

Registry of the Public Servants Disclosure

Protection Tribunal

Status of Women—Office of the Co-ordinator

Telefilm Canada

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Department

Strategic Outcome

Canadians express and share their diverse cultural experiences with each other and the world.

Program Activity Descriptions

Creation of canadian content and performance excellence

Expression of culture starts with the creation of works and performance. Although excellence is what professional artists and high performance athletes strive for, this requires the development of a structure that provides support both domestically and internationally, at all levels of cultural and sport development. The Department of Canadian Heritage focuses on enabling creators to produce and athletes to perform by supporting the structure and cultural industries needed for high quality works and performances.

Sustainability of cultural expression and participation

Cultural life rests on the continued existence of an intricate network of institutions, not-for-profit organizations, corporations, volunteers, professionals and audiences. This network is both resilient - it relies on considerable dedication, experience and talent - and fragile - some crucial elements of the chain are vulnerable to investment patterns, market failures, foreign competition, technological changes, labour strains and international trade rules and agreements. As an integral part of the network, the Department of Canadian Heritage fosters the sustainability of the many organizations, cultural industries, entrepreneurs, and artistic and athletic performance events comprising this rich ecosystem. It does so by assisting them to increase their ability to attract investment, achieve adequate copyright protection, present to Canadian audience, pursue international opportunities and build organizational partnerships.

Preservation of Canada's heritage

Canadians want their stories and history to be safeguarded for future generations. The Department of Canadian Heritage plays a leading role in facilitating the preservation of and access to cultural works and archival materials of national importance, including film, music, Aboriginal languages, Aboriginal stories and national cultural artefacts.

Access to Canada's Culture

Access to Canada's culture can take a variety of forms for participants: reading, attending exhibitions or performances, learning through the Internet, listening to radio, watching films or television, visiting heritage sites, etc. The Department of Canadian Heritage helps to create the conditions for wide access and participation. The Department focuses on facilitating access to the wide array of cultural experiences, bridging challenges such as distance, community size, language and ethno-cultural diversity. The primary vehicles for engaging Canadians in cultural participation are arts activities, mass media, and heritage site and events.

Strategic Outcome

Canada is an inclusive society built on inter-cultural understanding and citizen participation.

Program Activity Descriptions

Promotion of inter-cultural understanding

The Department of Canadian Heritage fosters inter-cultural understanding by generating opportunities for Canadians to share experiences and learn about each other's cultures. One of the ways this is done is through the promotion of linguistic duality and of learning Canada's two official languages. The Department also supports initiatives that promote cross-cultural understanding within and between communities. With attention to the unique opportunities generated by

sport activities in Canada, the Department promotes diversity as a means of enhancing inter-cultural experiences and understanding.

Community development and capacity-building

Aboriginal and official languages communities play a uniquely important role in Canada as part of the fabric that has shaped Canadian society since its beginning. The Department of Canadian Heritage supports the development of Aboriginal organizations with programs that build on the cultural strengths of Aboriginal peoples and recognize the role they play in meeting the challenges faced. The Department of Canadian Heritage also supports the development of official-language minority communities by enhancing their participation in different sectors of society and by working to ensure their vitality in all parts of the country.

Participation in community and civic life

An inclusive society means that all Canadians recognize and exercise their responsibilities to Canada and Canadian society. The Department of Canadian Heritage programs and activities contribute to this goal by helping to address some of the key impediments to community and civic participation. This is done through initiatives that educate Canadians about the country and their citizenship, both at home and abroad, while helping to educate the rest of the world about Canada. It is also achieved through the development of sport participation and supporting organizations that are built on volunteerism in communities. Youth programs generate opportunities and encourage participation. Targeted measures for ethno-cultural and ethno-racial communities assist these groups to more effectively participate into all aspects of Canadian life. Targeted measures for Aboriginal communities, including Aboriginal youth and women, support the participation of Aboriginal peoples and build upon Aboriginal cultures.

Strategic Outcome

A vibrant and dynamic arts sector in Canada.

Program Activity Descriptions

Grants and services to support creation, production and dissemination of arts for individuals and organizations

Provides grants and services to professional Canadian artists and arts organizations.

Arts promotion to foster public knowledge and appreciation of the Canadian arts and culture

To encompass all activities within the organization for the promotion of arts at the national and international levels including partnerships and networks with multiple stakeholders, rental of art works, recognizing artistic excellence with our different prizes.

Canadian Broadcasting Corporation

Strategic Outcome

A national public broadcasting service that is primarily Canadian in content and character.

Program Activity Descriptions

Television services

National, regional and local television broadcasting services in English and French.

Radio services

National, regional and local radio broadcasting services in English and French, and an international service, Radio Canada International.

Museum content and program

In becoming the world's first museum dedicated to the exploration of human rights, the CMHR is breaking new ground; there is no precedent for a museum of this nature. In its early years, the primary focus of this activity will be on establishing an innovative and unique public program that includes developing a sound research and scholarship capacity; accessible and engaging exhibits and educational programming that promote reflection and dialogue; a strong capacity of national outreach, engagement and service to Canadians; and strong marketing and communications to ensure a high level of awareness about the CMHR and its programs and services.

Stewardship and corporate management

The stewardship and corporate management activity is aimed at ensuring the private and public funds invested in the museum are managed in a transparent, accountable manner; that resources are effectively deployed, developed, directed administered and controlled; and that the corporation optimizes the value it contributes to Canadians and Canadian society.

Accommodation

The focus of this activity in the early years will be to manage all stages of the capital construction project including choosing the final design-leading to its commissioning and public opening. The Board will be fully accountable for overseeing all aspects of the building project, including choosing the final design, establishing the time-frames for construction and managing risks throughout.

Prior to the opening of the facility, the museum will also be establishing the appropriate mechanisms to provide for effective, efficient operations and maintenance and its ongoing security, accessibility and sustainability.

The distribution of the national broadcasting service to virtually all parts of Canada through satellite, microwave and landlines. Included is the provision of the signal that delivers service to the individual radio and television receivers through CBC/SRC transmitters, payments to privately-owned affiliates carrying CBC/SRC programs, and facilities to delay or pre-release broadcasts as required in the different time zones of the country.

Newsworld

CBC Newsworld is an English-language news and information specialty service distributed through satellite and cable delivery. The incremental cost of its operations is funded from its revenues.

Réseau de l'information

Le Réseau de l'information is a French-language news and information specialty service distributed through satellite and cable delivery. The incremental cost of its operations is funded from its revenues.

Galaxie

A continuous music network for the home or business market, Galaxie is available by subscription on digital cable and satellite distribution and currently provides 45 different channels of CD-quality uninterrupted music, 24 hours a day.

Canadian Museum for Human Rights

Strategic Outcome

Enhanced knowledge of human rights, with special but not exclusive reference to Canada, in order to enhance the public's understanding of human rights, to promote respect for others and to encourage reflection and dialogue.

Canadian Museum of Civilization

Strategic Outcome

Interest in, knowledge of, and appreciation and respect for human cultural achievements and human behaviour through collections of historical and cultural objects, exhibitions, programs and research reflecting a Canadian perspective.

Program Activity Descriptions

Collect and research

Manages, develops, conserves and undertakes research on the collections to enhance program delivery and augment the scientific knowledge base.

Exhibit, educate and communicate

Develops, maintains, and communicates exhibits, programs and activities to further knowledge, critical understanding, appreciation and respect for human cultural achievements and human behaviour.

Accommodation

Managing and maintaining all facilities and related security and hosting services.

Canadian Museum of Nature

Strategic Outcome

Interest in, knowledge of and appreciation and respect for the natural world through collections of natural history objects, public education programs and research reflecting a special but not exclusive perspective on Canada.

Program Activity Descriptions

Public education programmes

Develops and maintains exhibitions, programmes, electronic and print publications, the Museum's web site nature.ca and activities to foster an understanding of, and empathy with, nature.

Collections management

Develops, preserves and makes accessible collections of natural history specimens, objects and information materials to meet the growing needs of both the public and private sectors for research, education and informed decision-making about the natural world.

Research

Explores the past and assists Canadians in preparing for the future by conducting both systematic and applied research, as well as by developing and maintaining networks and linkages with Canadian and international scientific communities.

Accommodation

Provides secure and functional facilities that meet all safety and building code requirements including a renovated museum facility that furthers the vision and mandate of the Museum.

Canadian Radio-television and Telecommunications Commission

Strategic Outcome

Broadcasting and telecommunications industries that contribute to Canada's cultural, economic and social prosperity.

Program Activity Descriptions

Regulation and supervision of the canadian broadcasting industry

Supervise and regulate all aspects of the canadian broadcasting system in order to implement the broadcasting policy set out in the *Broadcasting Act*.

Regulation and monitoring of the canadian telecommunications industry

Ensure the implementation of canadian telecommunications objectives set out in the *Telecommunications Act* and to ensure that canadian carriers provide telecommunications services and charge rates on terms that are just and reasonable, and do not unjustly discriminate or provide an unreasonable preference toward any person.

Library and Archives of Canada

Strategic Outcome

Current and future generations of Canadians have access to their documentary heritage.

Program Activity Descriptions

Managing the disposition of the Government of Canada records of continuing value

Through the issuance of records disposition authorities, the development of record-keeping advice, tools and guidance, and the provision of Federal Records Centre services for departments of the government of Canada, Library and Archives of Canada (LAC) enables and facilitates the management of information within federal agencies and ensures that government's archival and historical records are identified and appropriately preserved.

Managing the documentary heritage of interest to Canada

The building of national documentary resource for all aspects of the study of Canada is fundamental to the mandate of LAC. The LAC collection consists of published and unpublished materials in a variety of formats acquired through legal deposit, agreements with government institutions and selected private materials purchased or received by donation. To access the contents of collections, they must be described. Description can take many forms and provide various layers of access but is governed by nationally and internationally accepted codes of practice. At the same time, holdings are also described to meet Canadians' expectations for timely and equitable access. Once materials enter the LAC collection they are managed to ensure their long-term preservation and accessibility through policies, procedures and various programs including storage, conservation, restoration and copying. To fulfill its role as a permanent repository of the government records and publications, the LAC enters into agreements with government institutions to ensure that documents of historical and archival value are eventually transferred to LAC. LAC also provides advice to assist government institutions in fulfilling their obligations under Sections 12 and 13 of the *Library and Archives of Canada Act*.

Making the documentary heritage known and accessible for use

All materials that become part of the LAC collection are intended for use by those interested in Canada. LAC provides information and services including consultation, research and lending, across multiple channels to facilitate access to the documentary heritage to a wide variety of clients. It also establishes programs, such as the Portrait Gallery of Canada, and encourages or organizes programs such as exhibitions, publications and performances, to make known and interpret the documentary heritage. LAC also provides information re-

sources and standards such as the national catalogue and supports the infrastructure necessary to ensure its accessibility to those interested in Canada.

National Arts Centre Corporation

Strategic Outcome

Strong and dynamic performing arts in the National Capital Region and across Canada.

Program Activity Descriptions

Programming

Performing arts programming in music, English theatre, French theatre, dance and other forms of programming, as well as programming support services.

Accommodation

Operating and maintaining the National Arts Centre.

National Battlefields Commission

Strategic Outcome

The Battlefields Park of Quebec is a prestigious, accessible, safe and educational historic and urban site.

Program Activity Descriptions

Conservation and development

As part of this program activity, the National Battlefields Commission (NBC) preserves the legacy of the Battlefields Park for future generations. To do so, the NBC ensures infrastructures maintenance and improvement when required, the horticultural landscape, and offers a protected site for all Canadian and foreign users and visitors.

Public education and services

The purpose of this program activity is to showcase the history of the site and its cultural, recreational and natural treasures so as to emphasize its dual role as a historical and a city park. In support of this program, the National Battlefields Commission welcomes visitors, puts on exhibits and educational activities, provides quality public services, and disseminates information to users and visitors from both Canada and abroad.

National Film Board

Strategic Outcome

The reflection of Canadian values and perspectives through the production of innovative Canadian audiovisual works accessible in relevant media of the day.

Program Activity Descriptions

Production of audiovisual works

The National Film Board (NFB)'s audiovisual works provide a uniquely Canadian perspective, including diverse cultural and regional perspectives, recognized across Canada and around the world, thereby playing a pivotal role in the Canadian film and television industry.

The NFB's programming fosters diverse voices and content in both official languages by encouraging participation from Aboriginal groups and ethnocultural communities.

The NFB's use of the recent production methods and technologies to provide quality works to be accessible on new distribution platforms and in new media.

NFB's production activities include the conceptualization, research, development, production and marketing of documentaries, animation films, new media content, as well as other emerging forms.

Distribution, accessibility, outreach

NFB's distribution, accessibility and outreach activities contribute to a dynamic Canadian culture and heritage.

The distribution of audiovisual work includes: commercializing its audiovisual catalogues and well established stock shot library and developing and diversifying markets (Theatrical, TV, Consumer and Institutional) for NFB products in Canada and abroad.

Activities will make works available in communities across Canada, especially those in remote, rural areas, and provide access to Native groups and official language minority groups.

Revolving fund

The Estimates are based on cash requirements for the NFB over the fiscal year and the revolving fund is used to pay for the Board's expenses calculated on an accrual basis.

National Gallery of Canada**Strategic Outcome**

Interest in, knowledge of and appreciation and respect for visual art through collections of historic and contemporary works of art, programs and research that reflect a special but not exclusive perspective on Canada.

Program Activity Descriptions*Collections*

To acquire, preserve, research and document historic and contemporary works of art in order to represent and present arts heritage. It includes curatorial research, acquisitions and preservation.

Outreach

To foster broad access nationally and internationally to the Gallery's collection, research, exhibitions and expertise. It includes exhibitions, both in the National Capital Region and other venues in Canada and abroad, educational programming and publications, communications and marketing activities designed to reach as wide an audience as possible.

Accommodation

To provide secure and suitable facilities, which are readily accessible to the public, for the preservation and exhibition of the national collections.

National Museum of Science and Technology**Strategic Outcome**

Interest in, knowledge of and appreciation and respect for science and technology through collections of scientific and technological objects, programs and research reflecting a Canadian perspective.

Program Activity Descriptions*Heritage preservation*

Heritage preservation includes two main components, collection management, which includes preservation and conservation, and research, which comprises those activities contributing to the building of a knowledge base about the scientific and technological heritage of Canada. The Corporation, as the only comprehensive science- and technology-collecting institution in Canada, has a special responsibility for the development of a Canadian national collection. In view of the breadth of the potential subject matter to be covered, critical choices must be made in determining collection content and priorities. Collection development activities assist the Corporation in making informed decisions on

collection content, while collection management activities encompass the activities required to manage the objects accessioned into the collection. The Corporation has identified seven major subject areas on which it will focus its research activities. These are: aviation, communications, manufacturing, natural resources, renewable resources including agriculture, scientific instrumentation and transportation.

Sharing knowledge

The Corporation seeks to engage Canadians in discovering, considering and questioning past and present developments in science and technology, and their impact on society and individuals. The Corporation fosters a sense of identity and belonging for all Canadians, as well as pride in Canada's scientific and technological history and achievements. It also encourages active and informed participation by Canadians in the future development of our technological society. The primary reason for interpreting Canada's scientific and technological heritage is to provide Canadians with meaningful information about themselves and Canada. Just as the Transformation of Canada theme directs research and collection activities, it likewise guides the Corporation in its knowledge dissemination activities. These typically depict the historical development of science and technology, provide information on the objects in the collection and review the relationships between science, technology and Canadian society. The Corporation disseminates knowledge to its audiences in three primary ways: through its public facilities, its Web sites and its publications.

Accommodation

Facilities are an integral part of museum operations. They do more than house staff; they also provide a venue for the public, and housing for the collection. Facilities have a profound effect on museum visitation. Appropriate museum architecture attracts visitors, contributes to the atmosphere and becomes a symbol of the

institution's mandate. A large portion of comments by visitors allude to their satisfaction or dissatisfaction with the quality of the facilities and their related services.

Public Service Commission

Strategic Outcome

A highly competent, non-partisan and representative Public Service, able to provide service in both official languages, in which appointments are based on the values of fairness, access, representativeness and transparency.

Program Activity Descriptions

Appointment integrity and political neutrality

The Appointment integrity and political neutrality activity develops and maintains a policy and regulatory framework for safeguarding the integrity of public service staffing and ensuring political neutrality. This activity includes establishing policies and standards, providing advice, interpretation and guidance and administering delegated and non-delegated appointment authorities.

Oversight of integrity of staffing and political neutrality

The Oversight of integrity of staffing and political neutrality activity provides an accountability regime for the implementation of the appointment policy and regulatory framework for safeguarding the integrity of public service staffing and ensuring political neutrality. This activity includes monitoring departments' and agencies' compliance with legislative requirements, conducting audits, studies and evaluations, carrying out investigations, and reporting to Parliament on the integrity of public service staffing.

Staffing services and assessment

The Staffing services and assessment activity develops and maintains the systems that link Canadians and public servants seeking employment opportunities in the federal public service with hiring departments and agencies. It provides assessment-related products and services in the form of research and development, consultation, assessment operations and counselling for use in recruitment, selection and development throughout the federal public service. This activity also includes delivering staffing services, programs and products to departments and agencies, to Canadians and public servants, through client service units located across Canada.

Public Service Labour Relations Board

Strategic Outcome

Harmonious labour relations in the federal Public Service and Parliament.

Program Activity Descriptions

Adjudication, mediation and compensation analysis and research

The Public Service Labour Relations Board (PSLRB) is an independent quasi-judicial tribunal mandated by the *Public Service Labour Relations Act* and the *Parliamentary Employment and Staff Relations Act* to administer the collective bargaining and grievance adjudication systems in the federal Public Service and Parliament. Board members hold hearings with respect to grievance adjudication, complaints and other types of proceedings, throughout Canada. The PSLRB provides conciliation and arbitration services to assist parties in the renewal and negotiation of new collective

agreements; mediation services to help parties work together to resolve grievances and complaints; and, an interactive training session on interest-based negotiations and mediation. A compensation analysis and research function consists of delivering information on comparative rates of pay, employee earnings, conditions of employment and benefits in the public and private sectors. The Board is required by statute to provide physical and administrative support services to the National Joint Council (NJC), but plays no direct role in its operations.

Public Service Staffing Tribunal

Strategic Outcome

Fair and impartial resolution of disputes related to internal appointments and lay-offs in the Government of Canada.

Program Activity Descriptions

Adjudication and mediation of complaints filed under the Public Service Employment Act

Pursuant to the new *Public Service Employment Act*, the mandate of the Public Service Staffing Tribunal (the "Tribunal") is to consider and dispose of complaints stemming from an internal appointment, the implementation of a corrective measure ordered by the Tribunal, the revocation of an appointment or a lay-off. In considering whether a complaint relating to an internal appointment or a lay-off is substantiated, the Tribunal may interpret and apply the *Canadian Human Rights Act*. If the Tribunal finds that the complaint is founded, it may order that compensation be paid. The Tribunal may also provide mediation services at any stage of a proceeding in order to resolve a complaint.

Registry of the Public Servants Disclosure Protection Tribunal

Strategic Outcome

Remedial and disciplinary actions that ensure complainants to the Office of the Public Sector Integrity Commissioner are protected against reprisals.

Program Activity Descriptions

Reprisal hearings program

The Registry of the Public Servants Disclosure Protection Tribunal supports the Tribunal in fulfilling its mandate by supporting the effective management of the Tribunal's hearing processes, including by receiving documents, processing cases, maintaining Tribunal records, providing logistical support, providing legal and policy support, orientation and training to Tribunal members and informing clients of Tribunal procedures and directives.

Status of Women—Office of the Co-ordinator

Strategic Outcome

Strengthen the full participation of women in the economic, social and cultural life of Canada.

Program Activity Descriptions

Development of strategic policy advice and partnerships

Status of Women—Office of the Co-ordinator (SWC) develops strategic policy advice, tools and partnerships to support federal departments and central agencies in integrating gender-based analysis in departmental poli-

cies and programs, and in developing better evidence-based policy. SWC also collaborates on initiatives with other federal departments, provincial-territorial governments, civil society, and key international partners to address women's issues.

Financial assistance for projects to improve social, economic and cultural outcomes for women

SWC provides financial assistance to Canadian organizations for projects that address the economic, social and cultural situation of women, and, leverages partnerships to create concrete outcomes for women in order to support their full participation to the society.

Telefilm Canada

Strategic Outcome

Canadians have access to high quality popular Canadian audio-visual productions.

Program Activity Descriptions

Canada Feature Film Fund

The Canada Feature Film Fund (CFFF) is the primary instrument of the federal government's Canadian Feature Film Policy, entitled *From Script to Screen*. The objective of the policy, and of the CFFF, is to capture 5% of the domestic box office. The Fund provides assistance for screenwriting, project development, production, marketing and versions of Canadian feature films that have high box office potential in Canada. In administering the CFFF, Telefilm seeks to support the development, production and marketing of compelling, distinctively Canadian feature films that reflect Canadian society, including its cultural diversity.

The financial assistance provided by Telefilm Canada is intended to contribute to the overall growth, and professional and economic development of the Canadian film industry. Telefilm's financial participation may be provided in various forms: investments, conditionally repayable advances, loans, loan guarantees, grants or corporate envelopes. The majority of Telefilm Canada's activity centres on investments in individual projects based on a rigorous project selection process. As an investor, Telefilm Canada shares the risks and eventual revenues of the productions it participates in financially.

The CFFF is the subject of a Memorandum of Understanding between Telefilm Canada and the Department of Canadian Heritage. Under the terms of the Memorandum of Understanding, a minimum of one-third of funds are reserved for French-language projects.

Professional development and complementary activities

This program activity is intended to complement Telefilm Canada's support to feature film and television production-related activity, by supporting activities that enhance the overall environment and conditions in which Canadian feature films and television programs are produced, promoted, sold and distributed.

Support in the form of grants is provided to Canadian feature film and television festivals and to Canadian film and television award shows to raise the profile of Canadian productions with Canadian audiences. In addition, support in the form of grants is extended to industry professionals to attend international festivals and markets, and for professional development initiatives.

Other activities

This program activity refers to all programs administered by Telefilm Canada pursuant to contribution agreements or other agreements with the Department of Canadian Heritage. They support Telefilm Canada's audience-and-building-capacity objectives.

Telefilm Canada has two contribution agreements with the Department of Canadian Heritage. They provide Telefilm Canada with the financial resources to administer the following two funds: The Canada New Media Fund and the National training schools program. In addition, Telefilm Canada administers Canada's international co-production agreements and recommends certification of international co-productions.

Ministry Summary

Available from previous years	Source of authorities			Vote	Department	Disposition of authorities		
	As shown in		Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$			\$	\$	\$
...	272,193,000	1	Operating expenditures	272,193,000		
...	...	3,322,774	...	1a	Transfer of \$2,529,697 from Public Works and Government Services Vote 1	3,322,774		
...	...	1	...	1b	Transfer of \$25,583 from Canadian Heritage Vote 10			
...		Transfer from: Vote 1 (Public Works and Government Services)			
...	...	2,529,697	...		Vote 10	2,529,697		
...	...	25,583	...		TB Vote 5 ⁽¹⁾	25,583		
...	...	2,295	...		TB Vote 15 ⁽¹⁾	2,295		
...	...	12,872,287	...		TB Vote 25 ⁽¹⁾	12,872,287		
...	...	12,865,750	...		TB Vote 30 ⁽¹⁾	12,865,750		
...	...	4,921,471	...		Transfer to: Vote 1 (Foreign Affairs and International Trade)	4,921,471		
...	...	(617,100)	...		Vote 1 (Public Works and Government Services)	(617,100)		
...	...	(250,000)	...		Vote 5	(250,000)		
...	...	(9,310,000)	...		Vote 5 (Foreign Affairs and International Trade)	(9,310,000)		
...	...	(68,000)	...		Vote 10	(68,000)		
...	...	(277,500)	...		Vote 15	(277,500)		
...	...	(2,000,000)	...		Vote 25 (Environment)	(2,000,000)		
...	...	(270,000)	...		Vote 30	(270,000)		
...	...	(2,093,093)	...		Vote 45	(2,093,093)		
...	...	(2,129,036)	...		Vote 50	(2,129,036)		
...	...	(450,000)	...		Vote 60	(450,000)		
...	...	(750,000)	...		Vote 80 (Industry)	(750,000)		
...	...	(10,000)	...		Vote 100	(10,000)		
...	...	(332,462)	...		Total—Vote 1	(332,462)		
...	272,193,000	3,322,775	14,659,892			290,175,667		
...	1,088,827,600	5	Grants and contributions			
...	...	20,982,000	...	5a	Transfer of \$5,000,000 from Canadian Heritage Vote 1	1,088,827,600		
...	5b	Transfer of \$104,929 from Indian Affairs and Northern Development Vote 10, and \$80,000 from Indian Affairs and Northern Development Vote 1	20,982,000		
...	...	29,177,000	...	5c	Transfer of \$4,310,000 from Canadian Heritage Vote 1, and \$168,637 from Public Works and Government Services Vote 1	29,177,000		
...	...	1	...		Transfer from: Vote 1			
...	...	9,310,000	...		Vote 1 (Indian Affairs and Northern Development)	9,310,000		
...	...	80,000	...			80,000		
...				262,778,622	27,397,045
...	246,013,297

Ministry Summary—Continued

Source of authorities				Disposition of authorities						
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
...	...	...	...	2,000,000	2,000,000					
...	...	...	...	2,225,061	2,225,061					
...	...	...	...	51,164,596	51,164,596					
...	...	...	...	(5,658,000)	(5,658,000)					
...	1,020,405,000	1	49,731,657	1,070,136,658			1,070,136,657	1	...	989,564,000
...	4,000,000	...	...	4,000,000	20	Payments to the Canadian Broadcasting Corporation for working capital				
...	91,019,000	...	...	91,019,000	25	Payments to the Canadian Broadcasting Corporation for capital expenditures	4,000,000	...	...	4,000,000
...	...	1	...	1	25c	Transfer of \$5,658,000 from Canadian Heritage Vote 15				
...	...	...	5,658,000	5,658,000		Transfer from Vote 15				
...	91,019,000	1	5,658,000	96,677,001		Total—Vote 25	96,677,000	1	...	110,398,000
...	1,115,424,000	2	55,389,657	1,170,813,659		Total Agency—Budgetary	1,170,813,657	2	...	1,103,962,000
Canadian Museum for Human Rights ⁽²⁾										
...	...	5,000,000	...	5,000,000	27b	Payments to the Canadian Museum for Human Rights for operating and capital expenditures	5,000,000	...	...	...
...	...	...	...	...		Total Agency—Budgetary	5,000,000	...	...	...
Canadian Museum of Civilization										
...	61,429,000	...	...	61,429,000	30	Payments to the Canadian Museum of Civilization for operating and capital expenditures				
...	...	3,600,000	...	3,600,000	30b	Transfer of \$2,093,093 from Canadian Heritage Vote 1				
...	...	1,779,621	...	1,779,621	30c	Transfer of \$250,000 from Foreign Affairs and International Trade Vote 25				
...	...	...	2,093,093	2,093,093		Transfer from: Vote 1				
...	...	...	250,000	250,000		Vote 25 (Foreign Affairs and International Trade)				
...	...	...	10,219	10,219		TB Vote 15 ⁽¹⁾				
...	...	...	383,730	383,730		TB Vote 30 ⁽¹⁾				
...	61,429,000	5,379,621	2,737,042	69,545,663		Total—Vote 30	69,545,663	...	...	62,409,297
...	61,429,000	5,379,621	2,737,042	69,545,663		Total Agency—Budgetary	69,545,663	...	...	62,409,297

Canadian Museum of Nature									
35	...	59,176,000	...	...	59,176,000	...	...	...	85,091,570
35b	...	...	3,040,000	...	3,040,000	...	...	...	...
	...	...	957,671	...	957,671	...	...	...	...
	...	...	9,127	...	9,127	...	...	...	...
	...	...	311,467	...	311,467	...	...	...	...
	...	59,176,000	3,040,000	1,278,265	63,494,265	...	62,339,265	1,155,000	85,091,570
	...	59,176,000	3,040,000	1,278,265	63,494,265	...	62,339,265	1,155,000	85,091,570
Canadian Radio-television and Telecommunications Commission									
40	...	1	...	...	9,136,927	...	...	...	...
40a	...	...	9,136,927	...	9,136,927	...	...	...	...
	...	...	1,894,362	...	1,894,362	...	...	...	...
	...	...	980,366	...	980,366	...	...	...	...
	...	...	1,887,839	...	1,887,839	...	...	...	...
	...	1	9,136,927	4,762,567	13,899,495	...	12,154,954	1,744,541	9,740,840
(S)	...	5,466,000	...	469,527	5,935,527	...	5,935,527	...	5,528,901
(S)	...	...	...	1,356	1,356	...	1,356	...	5,739
	...	...	...	...	...	...	...	...	165,947
	...	5,466,001	9,136,927	5,233,450	19,836,378	...	18,091,837	1,744,541	15,441,427
Library and Archives of Canada									
45	...	145,749,000	...	...	145,749,000	...	...	...	...
45b	...	...	600,000	...	600,000	...	...	...	...
	...	...	2,129,036	...	2,129,036	...	...	...	...
	...	...	688,660	...	688,660	...	...	...	...
	...	...	5,049,163	...	5,049,163	...	...	...	...
	...	...	3,668,597	...	3,668,597	...	...	...	...
	...	...	2,252,612	...	2,252,612	...	...	...	...
	...	145,749,000	600,000	13,788,068	160,137,068	...	114,175,326	45,961,742	111,035,133
(S)	...	11,853,000	...	486,146	12,339,146	...	12,339,146	...	11,331,680
(S)	68,764	...	...	103,537	172,301	...	68,764	...	89,098
(S)	...	...	...	9,276	9,276	...	9,276	...	45
	68,764	157,602,000	600,000	14,387,027	172,657,791	...	126,592,512	45,961,742	122,455,956
National Arts Centre Corporation									
50	...	49,553,000	...	...	49,553,000	...	...	...	...
50a	...	...	1	...	1	...	...	...	...

Ministry Summary—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	Adjustments, warrants and transfers				
	Main Estimates	Supplementary Estimates	Total available for use		\$	\$	\$
...	...	...	...	50b	Transfer of \$450,000 from Canadian Heritage Vote 1 and \$250,000 from Western Economic Diversification Vote 5		
...	...	1	...	1	Diversification Vote 5		
...	...	1	...	1	Transfer of \$750,000 from Canadian Heritage Vote 5		
...	...	...	450,000	50c	Transfer from: Vote 1		
...	...	...	942,640		Vote 5		
...	...	...	250,000		Vote 5 (Western Economic Diversification)		
...	...	...	1,327,085		TB Vote 15 ⁽¹⁾		
...	49,553,000	3	2,969,725		Total—Vote 50	52,522,725	3 ... 55,931,215
...	49,553,000	3	2,969,725		Total Agency—Budgetary	52,522,725	3 ... 55,931,215
National Battlefields Commission							
...	8,009,000	...	...	55	Program expenditures		
...	...	400,000	...	55b	Program expenditures		
...	...	...	99,143		Transfer from: TB Vote 15 ⁽¹⁾		
...	...	...	351,539		TB Vote 25 ⁽¹⁾		
...	8,009,000	400,000	450,682		Total—Vote 55	8,134,230	725,452 ... 10,778,820
...	...	...	...	(S)	Contributions to employee benefit plans		
...	374,000	...	88,614	(S)	Expenditures pursuant to subsection 29.1(1) of the <i>Financial Administration Act</i>	462,614	...
...	1,600,000	...	744,201			2,344,201	...
...	9,983,000	400,000	1,283,497		Total Agency—Budgetary	10,941,045	725,452 ... 12,976,484
National Film Board							
...	65,042,000	...	...	60	Program expenditures		
...	...	1	...	60a	Transfer of \$320,000 from Canadian Heritage Vote 5		
...	...	...	...	60c	Transfer of \$750,000 from Canadian Heritage Vote 1		
...	...	1	...		Transfer from: Vote 1		
...	...	...	750,000		Vote 5		
...	...	...	320,000		TB Vote 5 ⁽¹⁾		
...	...	...	33,227		TB Vote 15 ⁽¹⁾		
...	...	...	166,135		TB Vote 25 ⁽¹⁾		
...	...	...	748,942		TB Vote 30 ⁽¹⁾		
...	...	...	1,563,178				
...	65,042,000	2	3,581,482		Total—Vote 60	68,005,963	617,521 ... 71,167,332

5,976,885	...	...	...	5,976,885	(S)	National Film Board Revolving Fund Increase in the net book value of fixed asset	...	...	...	...	...	...
5,976,885	...	...	...	(166,479)			(166,479)	5,810,406		(131,402)	5,941,808	...
5,976,885	...	...	...	(166,479)			(166,479)	5,810,406		(131,402)	5,941,808	...
5,976,885	65,042,000	2	3,415,003	74,433,890		Total Agency—Budgetary	67,874,561	617,521	5,941,808	71,167,332		...
National Gallery of Canada												
...	45,268,000	...	...	45,268,000	65	Payments to the National Gallery of Canada for operating and capital expenditures	...	...	...	...	...	...
...	...	1,830,000	...	1,830,000	65b	Payments to the National Gallery of Canada for operating and capital expenditures	...	...	...	...	...	...
...	...	301,463	...	301,463		Transfer from: TB Vote 5 ⁽¹⁾
...	...	403,196	...	403,196		TB Vote 15 ⁽¹⁾
...	...	1,100,668	...	1,100,668		TB Vote 30 ⁽¹⁾
...	45,268,000	1,830,000	1,805,327	48,903,327		Total—Vote 65	48,033,327	870,000	...	43,911,924	...	...
...	8,000,000	...	...	8,000,000	70	Payment to the National Gallery of Canada for the purchase of objects for the Collection	8,000,000	...	...	8,000,000	...	...
...	53,268,000	1,830,000	1,805,327	56,903,327		Total Agency—Budgetary	56,033,327	870,000	...	51,911,924	...	...
National Museum of Science and Technology												
...	31,028,000	...	...	31,028,000	75	Payments to the National Museum of Science and Technology for operating and capital expenditures	...	...	...	...	...	...
...	...	2,730,000	...	2,730,000	75b	Payments to the National Museum of Science and Technology for operating and capital expenditures	...	...	...	...	...	...
...	...	1,475,000	...	1,475,000	75c	Payments to the National Museum of Science and Technology for operating and capital expenditures	...	...	...	...	...	...
...	...	9,127	...	9,127		Transfer from: TB Vote 15 ⁽¹⁾
...	...	228,532	...	228,532		TB Vote 30 ⁽¹⁾
...	31,028,000	4,205,000	237,659	35,470,659		Total—Vote 75	35,470,659	...	...	32,126,287	...	...
...	31,028,000	4,205,000	237,659	35,470,659		Total Agency—Budgetary	35,470,659	...	...	32,126,287	...	...
Public Service Commission												
...	84,955,000	...	...	84,955,000	80	Program expenditures	...	...	...	...	...	...
...	...	972,145	...	972,145	80a	Program expenditures	...	...	...	...	...	...
...	...	1,248,792	...	1,248,792	80b	Program expenditures	...	...	...	...	...	...
...	...	4,067,524	...	4,067,524		Transfer from: TB Vote 15 ⁽¹⁾
...	...	4,770,350	...	4,770,350		TB Vote 25 ⁽¹⁾
...	...	3,089,005	...	3,089,005		TB Vote 30 ⁽¹⁾
...	84,955,000	2,220,937	11,926,879	99,102,816		Total—Vote 80	93,581,236	5,521,580	...	90,691,444	...	...
...	11,673,000	...	1,006,956	12,679,956	(S)	Contributions to employee benefit plans	12,679,956	...	...	12,189,232	...	...
...	...	...	4,341	4,341	(S)	Spending of proceeds from the disposal of surplus Crown assets	4,341	...	...	400	...	...

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use					
\$	\$	\$	\$	\$	(S)	\$	\$	\$	\$
...	...	...	...	19,436		19,436	...	...	...
...	96,628,000	2,220,937	12,957,612	111,806,549		106,284,969	5,521,580	...	102,881,076
Public Service Labour Relations									
Board									
...	5,996,000	...	...	5,996,000	85				
...	...	5,401,410	...	5,401,410	85b				
...	...	...	130,191	130,191					
...	...	...	80,155	80,155					
...	...	...	530,850	530,850					
...	...	...	47,999	47,999					
...	5,996,000	5,401,410	789,195	12,186,605		11,810,930	375,675	...	10,643,619
...	760,000	...	361,992	1,121,992	(S)	1,121,992	...	...	1,082,950
...	...	...	...	...		...	...	...	141
...	6,756,000	5,401,410	1,151,187	13,308,597		12,932,922	375,675	...	11,726,710
Public Service Staffing Tribunal									
...	4,481,000	...	...	4,481,000	90				
...	...	...	121,449	121,449					
...	...	...	222,550	222,550					
...	...	...	178,766	178,766					
...	4,481,000	...	522,765	5,003,765		4,324,607	679,158	...	3,901,673
...	487,000	...	(1,880)	485,120	(S)	485,120	...	...	402,257
...	...	...	...	...		...	...	...	11
...	4,968,000	...	520,885	5,488,885		4,809,727	679,158	...	4,303,941
Registry of the Public Servants Disclosure									
Protection Tribunal									
...	1,644,000	...	...	1,644,000	95				
...	...	...	82,180	82,180					
...	1,644,000	...	82,180	1,726,180		776,943	949,237	...	964,672
...	189,000	...	(130,108)	58,892	(S)	58,892	...	...	37,161
...	1,833,000	...	(47,928)	1,785,072		835,835	949,237	...	1,001,833

Statutes of Women—Office of the Co-ordinator

...	7,499,000	...	...	7,499,000	100
...	...	1,056,395	...	1,056,395	100a
...	...	...	...	...	100c
...	...	1	...	1	
...	...	332,462	...	332,462	
...	...	455,254	...	455,254	
...	...	347,900	...	347,900	
...	...	226,842	...	226,842	
...	7,499,000	1,056,396	1,362,458	9,917,854	
...	16,250,000	...	...	16,250,000	105
...	...	5,700,000	...	5,700,000	105a
...	...	2,900,000	...	2,900,000	105b
...	...	...	300,000	300,000	
...	16,250,000	8,600,000	300,000	25,150,000	
...	...	...	...	...	(S)
...	...	...	884	884	
...	1,012,000	...	16,354	1,028,354	(S)
202	...	...	145	347	(S)
...	
202	24,761,000	9,656,396	1,679,841	36,097,439	
...	
...	107,172,000	...	...	107,172,000	110
...	...	1	...	1	110a
...	...	1	...	1	110b
...	...	...	625,000	625,000	
...	...	...	1,128,194	1,128,194	
...	107,172,000	2	1,753,194	108,925,196	
...	107,172,000	2	1,753,194	108,925,196	
6,045,851	3,421,914,023	100,352,078	127,822,692	3,656,134,644	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

(2) During the year, Canadian Museum for Human Rights was created.

Program Activity

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities current year	Total authorities available for use	Authorities current year	Total authorities available for use	Authorities current year	Total authorities available for use	Authorities current year	Total authorities available for use	Authorities current year	Total authorities available for use	Authorities current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Creation of canadian content and performance excellence	43,102,019	33,912,692	...	...	319,437,206	318,193,576	...	...	...	...	362,539,225	352,106,268
Participation in community and civic life	93,141,579	84,964,815	...	...	187,130,839	178,554,358	...	...	...	...	280,272,418	263,519,173
Community development and capacity-building	14,475,503	16,764,264	...	...	239,449,158	230,395,477	...	...	...	...	233,924,661	247,159,741
Access to Canada's culture	69,206,379	46,828,005	...	...	135,657,177	135,330,248	200,000	456,257	...	...	204,663,556	181,701,996
Sustainability of cultural expression and participation	64,769,533	70,172,087	...	...	134,633,431	101,652,227	3,500,000	3,632,597	...	...	195,902,964	168,191,717
Promotion of inter-cultural understanding	12,761,533	15,317,592	...	...	109,845,927	119,582,744	...	...	...	...	122,607,460	134,900,336
Preservation of Canada's heritage	26,599,780	28,348,061	...	...	18,684,847	18,271,722	905,000	307,853	...	...	44,379,627	46,311,930
Sub-total	324,056,326	296,307,516	...	...	1,144,838,585	1,101,980,352	4,605,000	4,396,707	...	...	1,464,289,911	1,393,891,161
Revenues netted against expenditures	(4,605,000)	(4,396,707)	...	...	...	...	(4,605,000)	(4,396,707)	...	...	...	...
Total Department—Budgetary	319,451,326	291,910,809	...	...	1,144,838,585	1,101,980,352	...	...	...	...	1,464,289,911	1,393,891,161
Canada Council for the Arts—Budgetary	182,088,138	182,088,136	...	...	...	...	...	...	...	...	182,088,138	182,088,136
Canadian Broadcasting Corporation—Budgetary	1,170,813,659	1,170,813,657	...	...	...	...	...	...	...	...	1,170,813,659	1,170,813,657
Canadian Museum for Human Rights— ⁽¹⁾ Budgetary	5,000,000	5,000,000	...	...	...	...	...	...	...	...	5,000,000	5,000,000
Canadian Museum of Civilization—Budgetary	69,545,663	69,545,663	...	...	...	...	...	...	...	...	69,545,663	69,545,663
Canadian Museum of Nature—Budgetary	63,494,265	62,339,265	...	...	...	...	...	...	...	...	63,494,265	62,339,265

**Canadian Radio-television and
Telecommunications Commission**

Regulation and supervision of the
Canadian Broadcasting Corporation
Regulation and monitoring of the
Canadian telecommunications
industry

32,326,592	31,112,325	...	...	...	21,703,000	21,703,000	...	10,623,592	9,409,325
27,909,786	27,579,512	...	...	...	18,697,000	18,697,000	...	9,212,786	8,682,512
60,236,378	58,491,837	...	...	...	40,400,000	40,400,000	...	19,836,378	18,091,837
Revenues netted against expenditures	(40,400,000)	...	...	...	(40,400,000)	(40,400,000)	...	...	...
Total Agency—Budgetary	19,836,378	18,091,837	...	...	...	...	...	19,836,378	18,091,837

Library and Archives of Canada

Managing the documentary heri-
tage of interest to Canada
Making the documentary heri-
tage known and accessible
for use
Managing the disposition of the
Government of Canada records
of continuing value

83,732,912	68,736,524	...	...	40,276	40,276	...	...	83,773,188	68,776,800
73,050,173	41,531,545	...	...	2,730,241	2,730,241	550,000	384,880	75,230,414	43,876,906
13,654,189	13,938,806	...	...	...	...	...	...	13,654,189	13,938,806
170,437,274	124,206,875	...	...	2,770,517	2,770,517	550,000	384,880	172,657,791	126,592,512
Revenues netted against expenditures	(550,000)	(384,880)	...	...	...	(550,000)	(384,880)	...	...
Total Agency—Budgetary	169,887,274	123,821,995	...	...	2,770,517	2,770,517	...	172,657,791	126,592,512

**National Arts Centre Corporation—
Budgetary**

52,522,728	52,522,725	52,522,728	52,522,725
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**National Battlefields
Commission**

Conservation and development
Public education and services

7,779,099	6,863,436	...	...	...	...	...	...	7,779,099	6,863,436
3,887,398	4,077,609	3,887,398	4,077,609

Total Agency—Budgetary	11,666,497	10,941,045	11,666,497	10,941,045
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National Film Board

Production of audiovisual works
Distribution, accessibility,
outreach
Revolving fund

55,178,263	54,808,113	...	...	152,000	152,000	2,304,000	1,249,117	...	53,026,263
21,478,203	19,210,228	...	...	110,018	110,018	5,991,000	5,025,279	...	14,294,967
5,810,406	(131,402)	...	...	...	...	...	...	...	(131,402)

82,466,872	73,886,939	...	...	262,018	262,018	8,295,000	6,274,396	...	74,433,890
Revenues netted against expenditures	(8,295,000)	(6,274,396)	...	...	...	(8,295,000)	(6,274,396)	...	...

Total Agency—Budgetary	74,171,872	67,612,543	262,018	262,018	...	74,433,890	67,874,561
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**National Gallery of Canada—
Budgetary**

56,903,327	56,033,327	56,903,327	56,033,327
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Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
National Museum of Science and Technology—Budgetary	35,470,659	35,470,659	...	...	...	...	...	...	...	...	35,470,659	35,470,659
Public Service Commission												
Staffing services and assessment	67,984,804	67,268,644	...	...	...	...	14,000,000	11,101,214	...	...	53,984,804	56,167,430
Oversight of integrity of staffing and political neutrality	37,068,120	33,070,733	...	...	...	...	...	...	...	...	37,068,120	33,070,733
Appointment integrity and political neutrality	20,753,625	17,046,806	...	...	...	...	...	...	...	...	20,753,625	17,046,806
Sub-total	125,806,549	117,386,183	...	...	...	...	14,000,000	11,101,214	...	...	111,806,549	106,284,969
Revenues netted against expenditures	(14,000,000)	(11,101,214)	...	...	...	...	(14,000,000)	(11,101,214)	...	...	...	...
Total Agency—Budgetary	111,806,549	106,284,969	...	...	...	...	...	...	...	...	111,806,549	106,284,969
Public Service Labour Relations Board												
Adjudication, mediation and compensation analysis and research	13,308,597	12,932,922	...	...	...	...	...	...	...	...	13,308,597	12,932,922
Total Agency—Budgetary	13,308,597	12,932,922	...	...	...	...	...	...	...	...	13,308,597	12,932,922
Public Service Staffing Tribunal												
Adjudication and mediation of complaints filed under the <i>Public Service Employment Act</i>	5,488,885	4,809,727	...	...	...	...	...	...	...	...	5,488,885	4,809,727
Total Agency—Budgetary	5,488,885	4,809,727	...	...	...	...	...	...	...	...	5,488,885	4,809,727
Registry of the Public Servants Disclosure Protection Tribunal												
Reprisal hearings program	1,785,072	835,835	...	...	...	...	...	...	...	...	1,785,072	835,835
Total Agency—Budgetary	1,785,072	835,835	...	...	...	...	...	...	...	...	1,785,072	835,835

Status of Women—Office of the
Co-ordinator

Financial assistance for projects
to improve social, economic
and cultural outcomes for
women

7,708,896	7,304,787	...	...	25,150,000	22,024,197	...	...	...	32,858,896	29,328,984
3,238,543	3,139,466	...	...	...	...	...	...	...	3,238,543	3,139,466

Development of strategic policy
advice and partnerships

10,947,439	10,444,253	25,150,000	22,024,197	36,097,439	32,468,450
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Telefilm Canada

Canada Feature Film Fund
Professional development and
complementary activities
Other activities

100,897,195	102,476,730	...	...	...	...	...	...	...	100,897,195	102,476,730
5,370,001	3,790,466	...	...	...	...	...	...	...	5,370,001	3,790,466
2,658,000	2,658,000	2,658,000	2,658,000

Total Agency—Budgetary

108,925,196	108,925,196	108,925,196	108,925,196
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Total Ministry—
Budgetary

2,483,113,524	2,390,424,563	1,173,021,120	1,127,037,084	3,656,134,644	3,517,461,647
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⁽¹⁾ During the year, Canadian Museum for Human Rights was created.

Transfer Payments

Source of authorities				Disposition of authorities				
Available from previous years	As shown in			Department	Used in the current year	Variance		Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers			\$	\$	
\$	\$	\$	\$		\$	\$	\$	\$
...	45,400,000	...	...	Grants	45,400,000	...	...	45,400,000
...	...	...	...	Grants to eligible publishers of canadian periodicals to defray a portion of mailing costs	...	...	...	...
...	36,822,973	...	(29,156,597)	Grants to organizations, associations and institutions to promote the vitality and long-term development of official-language minority communities through the Development of official-language communities program	7,666,376	...	...	7,151,550
...	26,676,000	...	(190,000)	Grants to the Athlete assistance program	26,486,000	...	...	25,313,598
...	14,884,420	...	...	Grants to arts organizations for endowment purposes	14,884,420	...	...	14,884,417
...	10,000,000	...	(4,268,675)	Grants to Arts Presentation Canada (programming component)	5,731,325	...	...	3,111,471
...	...	...	10,000,000	Grant to the Canadian First World War Internment Recognition	10,000,000	...	...	...
...	7,315,204	...	(5,638,812)	Grants in support the Multiculturalism program	181,865	1,494,527	...	334,407
...	5,434,000	800,000	(2,589,106)	Grants to non-profit organizations, canadian institutions, individuals, the private and public sectors and other levels of Government for the purpose of furthering participation in canadian society and <i>Celebrate Canada!</i> activities	3,643,642	1,252	...	2,158,192
...	5,097,638	...	(3,804,611)	Grants to organizations, associations and institutions to promote the full recognition and use of the official languages in canadian society through the Enhancement of official languages program	1,293,027	...	...	544,575
...	4,940,000	...	(554,174)	Grant to TV5 Monde	4,385,826	...	...	4,674,105
...	4,500,000	...	(72,406)	Grants in support of the Building communities through arts and heritage program	4,427,594	...	...	718,316
...	3,000,000	...	(2,778,266)	Grants to institutions and public authorities in Canada in accordance with section 35 of the <i>Cultural Property Export and Import Act</i>	221,734	...	...	1,714,913
...	3,000,000	...	(2,522,134)	Grants to Cultural Spaces Canada	477,866	...	...	418,009
...	2,757,392	...	(2,161,392)	Grants in support of the Community historical recognition program	...	596,000	...	...
...	2,500,000	...	(526,811)	Grant to canadian museums and heritage organizations to promote professional management of, and access to, Canada's diverse heritage	1,973,189	...	...	1,150,038
...	2,000,000	...	(953,551)	Grants to canadian arts and heritage sustainability program (capacity building component)	1,046,449	...	...	1,438,391
...	1,340,000	...	(702,097)	Grants to support the Aboriginal peoples' program	598,426	39,477	...	545,289

750,000	...	(750,000)	...	Grants to research and development application	...	...	...	...	...
637,000	...	155,291	792,291	(S) Payments under the <i>Lieutenant Governors Superannuation Act</i>	...	792,291	...	...	721,890
500,000	...	(427,900)	72,100	Grants to Arts Presentation Canada (development component)	...	72,100	...	...	24,000
200,000	...	(176,000)	24,000	Grants in support of the Canadian studies program	...	24,000	...	...	...
195,293	...	(113,964)	81,329	Grants in support of the Human rights program	...	36,678	44,651	...	127,443
182,000	...	24,053	206,053	(S) Supplementary retirement benefits—Former Lieutenant-Governors	...	206,053	...	...	193,055
147,372	...	...	147,372	Grants to the Lieutenant-Governors of the provinces of Canada towards defraying the costs incurred in the exercise of their duties:	...	147,372	...	...	147,372
105,627	...	(6,977)	98,650	Quebec	...	98,650	...	...	105,627
77,590	...	...	97,814	Ontario	...	97,814	...	...	97,814
73,762	...	...	77,590	British Columbia	...	77,590	...	...	77,590
73,758	...	...	75,940	Newfoundland and Labrador	...	75,940	...	...	75,940
64,199	...	...	73,762	Alberta	...	73,762	...	...	73,762
62,947	...	...	73,758	Manitoba	...	73,758	...	...	73,758
57,071	...	...	64,199	Saskatchewan	...	64,199	...	...	64,199
100,000	...	(100,000)	62,947	Nova Scotia	...	62,947	...	...	62,947
...	...	...	57,071	New Brunswick	...	57,071	...	...	57,071
...	...	...	...	Prince Edward Island	...	...	...	...	...
...	...	...	...	Grants in support of innovative youth exchange projects	...	...	...	...	...
179,068,000	800,000	(47,314,129)	132,553,871	Total—Grants	...	130,377,964	2,175,907	...	111,459,739
...	...	...	...	Contributions	...	...	...	...	...
202,090,500	2,200,001	20,111,823	224,402,324	Contributions to support the Development of official-language communities program	...	224,391,091	11,233	...	226,674,891
119,950,000	...	...	119,950,000	Contributions to the Canadian Television Fund	...	119,950,000	...	...	119,950,000
108,133,289	...	12,046,912	120,180,201	Contributions to support the Enhancement of official languages program	...	120,180,194	7	...	121,231,376
101,563,183	8,000,000	2,420,392	111,983,575	Contributions for the Sport support program	...	111,930,707	52,868	...	103,112,337
56,417,982	...	467,343	56,885,325	Contributions to support the Aboriginal peoples' program	...	56,810,730	74,595	...	59,004,436
50,387,404	28,527,000	(5,540,751)	73,373,653	Contributions for the Games' hosting program	...	44,521,653	28,852,000	...	118,688,000
...	...	...	...	Contributions in support of publishing, sound recording and multimedia organizations to enhance their development and distribution:	...	...	...	...	...
37,637,660	...	(1,381,753)	36,255,907	Contributions for the Book publishing industry development program	...	36,206,767	49,140	...	36,817,639
26,342,801	...	3,628,432	29,971,233	Contributions in support of the Cultural Spaces Canada program	...	28,652,220	1,319,013	...	22,873,763
...	...	...	...	Contributions to non-profit organizations, canadian institutions, individuals, the private and public sectors and other levels of government for the purpose of furthering participation in canadian society and <i>Celebrate Canada!</i> activities	...	42,243,050	2,000	...	19,263,281
23,286,423	5,050,000	13,908,627	42,245,050	Contributions to the Canada Music Fund	...	24,907,581	...	...	23,636,320
22,614,982	...	2,292,599	24,907,581	Contributions in support of the Katimavik program	...	18,992,154	...	...	18,028,683
19,776,000	...	(783,846)	18,992,154	Contributions in support of the Arts presentation Canada program	...	24,066,547	...	...	20,199,143
17,862,112	...	6,204,435	24,066,547	Contributions for the National arts training program	...	18,400,000	...	...	19,420,000
16,703,920	...	1,696,080	18,400,000	Contributions to the canadian magazine publishing industry	...	14,296,262	9,347	...	14,581,046
15,381,182	...	(1,075,573)	14,305,609	Contributions to the Canada New Media Fund	...	14,500,000	...	...	11,500,000
14,196,077	...	303,923	14,500,000	...	...	...	...	...	...

Transfer Payments—Continued

Available from previous years	Source of authorities					Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	12,604,359	5,582,000	350,763	18,537,122	Contributions in support of the Exchanges Canada Initiative	18,537,122	...	...	17,423,572
...	12,361,878	...	(7,623,608)	4,738,270	Contributions in support of the Community historical recognition program	...	4,738,270	...	...
...	11,945,845	...	65,502	12,011,347	Contributions to canadian museums and heritage organizations to promote professional management of, and access to, Canada's diverse heritage	11,990,808	20,539	...	10,851,644
...	10,658,643	...	2,426,630	13,085,273	Contribution in support of the Canadian culture on-line program	13,065,512	19,761	...	11,116,076
...	9,487,997	...	(111,021)	9,376,976	Contributions to Arts and heritage sustainability program (capacity building component)	3,965,754	5,411,222	...	6,787,378
...	4,134,043	...	(556,068)	3,577,975	Contributions to Cultural Capitals of Canada	3,510,510	67,465	...	3,693,085
...	3,862,680	...	773,325	4,636,005	Contributions in support of the Building communities through arts and heritage program	4,629,837	6,168	...	5,451,493
...	2,500,000	...	(115,149)	2,384,851	Contributions to TV5	2,381,951	2,900	...	609,925
...	2,470,000	...	111,174	2,581,174	Contributions in support of the trade routes: Canada's trade opportunities program	2,581,174	...	...	3,031,043
...	1,976,000	...	(40,429)	1,935,571	Contributions to non-profit cultural organizations and institutions to enhance cultural infrastructure and support cultural development:	1,935,571	...	...	1,968,054
...	1,580,000	...	295,000	1,875,000	Contribution to Fathers of Confederation Buildings Trust, Charlottetown, PEI	1,875,000	...	...	1,875,000
...	1,531,400	...	...	1,531,400	Contributions in support of the Canadian Feature Film Policy: Canadian Independent Film and Video Fund	1,531,400	...	...	1,531,400
...	1,000,000	...	(761,436)	238,564	Contribution to the Canadian arts and heritage sustainability program (networking component)	236,064	2,500	...	272,763
...	626,760	...	(626,760)	...	Contributions in support of stabilization projects	...	...	...	...
...	500,000	...	(500,000)	...	Contribution for limited support for endangered arts organizations	...	...	...	...
...	390,000	...	200,000	590,000	Contributions to the Arts, culture and diversity program	...	...	...	100,000
...	265,000	...	1,404,783	1,669,783	Contributions in support of the Canadian studies program	590,000	...	...	590,000
...	192,280	...	153,964	346,244	Contributions in support of the Human rights program	1,669,783	...	...	512,574
...	148,200	...	1,800	150,000	Contributions in support of the Canadian Feature Film Policy: Audio-visual preservation Trust	302,946	43,298	...	239,560
...	...	...	2,600,000	2,600,000	Contributions in support of the Court challenges program	150,000	...	...	148,200
...	...	...	...	...	Items not required for the current year	2,600,000	...	...	1,950,000
...	910,578,600	49,359,001	52,347,113	1,012,284,714	Total—Contributions	971,602,388	40,682,326	...	3,349,664
...	1,089,646,600	50,159,001	5,032,984	1,144,838,585	Total Department	1,101,980,352	42,858,233	...	1,006,482,346
...								...	1,117,942,085

Library and Archives of Canada									
Grants									
...	25,000	3,894	...	28,894	...	28,894	...	...	26,503
...	11,000	...	382	11,382	...	11,382	...	...	10,319
...	36,000	3,894	382	40,276	...	40,276	...	...	36,822
Contributions									
Canadian archival community in support of archival projects leading to the development of a national network of canadian archives, holdings, activities and services									
...	640,000	...	(640,000)	...	...	...	...	...	...
...	570,000	...	...	570,000	...	570,000	...	...	570,000
Canadian archival community in support of projects relating to the conservation of archival records, conservation research, and conservation training and information									
...	500,000	...	(500,000)	...	...	...	...	...	...
Canadian culture on-line program in support of activities to advance the creation of cultural content on-line and other digitization projects									
...	...	1,020,241	...	1,020,241	...	1,020,241	...	...	1,196,294
National archival development program (NAPD): To support the strategic development of archival institutions and organizations across Canada and increase their capacity to preserve and make accessible unique archival materials for Canadians									
...	...	...	1,140,000	1,140,000	...	1,140,000	...	...	1,140,000
...	1,710,000	1,020,241	...	2,730,241	...	2,730,241	...	...	2,906,294
...	1,746,000	1,024,135	382	2,770,517	...	2,770,517	...	...	2,943,116
National Film Board									
Grants									
...	15,000	...	...	15,000	...	15,000	...	...	9,408
Contributions									
...	235,000	...	12,018	247,018	...	247,018	...	...	191,955
...	250,000	...	12,018	262,018	...	262,018	...	...	201,363
Status of Women—Office of the Co-ordinator									
Grants									
Women's program—Grants to women's and other voluntary organizations for the purpose of furthering women's participation in canadian society									
...	12,050,000	5,500,000	...	17,550,000	...	17,550,000	...	...	13,449,508

Transfer Payments—Concluded

S) Statutory transfer payment.

Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year			
	\$	\$	\$	\$	\$	\$
Public Service Commission						
Budgetary (spendable revenues)						
Staffing services and assessment						
Assessment and counselling services and products		14,000,000	11,101,214	9,367,010		
Total Agency—Budgetary		14,000,000	11,101,214	9,367,010		
Total Ministry—Budgetary		67,850,000	62,557,197	62,334,596		
Canadian Radio-television and Telecommunications Commission						
Budgetary (spendable revenues)						
Regulation and supervision of the canadian broadcasting industry	21,703,000	21,703,000	20,650,212			
Regulation and monitoring of the canadian telecommunications industry	18,697,000	18,697,000	19,551,888			
Total Agency—Budgetary	40,400,000	40,400,000	40,202,100			
Library and Archives of Canada						
Budgetary (spendable revenues)						
Making the documentary heritage known and accessible for use	550,000	384,880	441,718			
Total Agency—Budgetary	550,000	384,880	441,718			
National Film Board						
Budgetary (spendable revenues)						
Production of audiovisual works	2,304,000	1,249,117	1,151,059			
Distribution, accessibility, outreach	5,991,000	5,025,279	...			
Accessibility and outreach	...	...	470,124			
Research and advisory services	...	...	16,139			
Distribution of audiovisual works	...	...	5,266,620			
Total Agency—Budgetary	8,295,000	6,274,396	6,903,942			

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	2,844,950	8,632,203		29,154
Adjustments to prior year's payables	8,831,109	3,984,267		148,393
	11,676,059	12,617,470		177,547
Sales of goods and services—				
Lease and use of public property	35,043	48,915		
Services of a non-regulatory nature	3,865,272	4,683,071		429,380
Sales of goods and information products	93,217	130,153		
Other fees and charges	206,011	258,618		26,629
	4,199,543	5,120,757		456,009
Proceeds from the disposal of surplus Crown assets	149,213	13,684		84,721
Miscellaneous revenues—				
Proceeds from federal-provincial lotteries	65,146,734	63,808,040		72,882
Sundries	79,839	67,959		54,512
	65,226,573	63,875,999		
Total Department	81,251,388	81,627,910		772,789
Canadian Radio-television and Telecommunications Commission				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	29,516	3,623		
Adjustments to prior year's payables	76,965	16,605		
	106,481	20,228		
Sales of goods and services—				
Rights and privileges	...	839,901		
Services of a regulatory nature—				
Broadcasting licence fees	27,304,470	26,159,573		2,375,792
Telecommunications fees	27,485,329	28,079,631		4,534,965
	54,789,799	54,239,204		
Other fees and charges	...	1,065,958		
	54,789,799	56,145,063		
Proceeds from the disposal of surplus Crown assets	1,356	5,739		
Miscellaneous revenues	36,708	70,268		
Total Agency	54,934,344	56,241,298		6,929,559
Library and Archives of Canada				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	81,296			29,154
Adjustments to prior year's payables	163,098			148,393
	244,394			177,547
Sales of goods and services—				
Sales of goods and information products	366,197			429,380
Other fees and charges—				
Receipts from photo duplication services	25,537			26,629
	391,734			456,009
Proceeds from the disposal of surplus Crown assets	103,537			84,721
Miscellaneous revenues	72,882			54,512
Total Agency	812,547			772,789
National Battlefields Commission				
Other revenues—				
Sales of goods and services—				
Other fees and charges—				
Section 29.1 of the <i>Financial Administration Act</i>	2,344,201			
	2,344,201			
Total Agency	2,344,201			1,703,696
National Film Board				
Other revenues—				
Sales of goods and services—				
Rights and privileges	2,207,691			2,375,792
Sales of goods and information products	4,040,483			4,534,965
Other fees and charges—				
Gains on foreign exchange revaluations at year-end	26,222			(26,815)
Deferred revenues	(23,240)			25,617
	2,982			(1,198)
Total Agency	6,251,156			6,929,559

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Public Service Commission			Registry of the Public Servants Disclosure Protection Tribunal		
Other revenues—			Other revenues—		
Refunds of previous years' expenditures—			Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	58,506	31,738	Adjustments to prior year's payables	(156)	...
Adjustments to prior year's payables	449,405	364,928	Total Agency	(156)	...
	507,911	396,666			
Sales of goods and services—			Status of Women—Office of the Co-ordinator		
Services of a non-regulatory nature—			Other revenues—		
Assessment and counselling services and products	11,125,284	9,368,688	Refunds of previous years' expenditures—		
	4,341	400	Services expenditures	12,687	12,706
Proceeds from the disposal of surplus Crown assets			Adjustments to prior year's payables	3,888	7,783
Miscellaneous revenues—					
Assessment, diagnostic and career counselling services	1,441,376	1,382,527	Proceeds from the disposal of surplus Crown assets	16,575	20,489
Sundries	4,844	788	Total Agency	145	202
	1,446,220	1,383,315		16,720	20,691
Total Agency	13,083,756	11,149,069			
Public Service Labour Relations Board			Ministry Summary		
Other revenues—			Other revenues—		
Refunds of previous years' expenditures—			Refunds of previous years' expenditures	12,638,130	13,261,451
Refunds of previous years' expenditures	10,455	...	Sales of goods and services	79,101,717	79,723,772
Adjustments to prior year's payables	...	13,639	Proceeds from the disposal of surplus Crown assets	258,592	104,898
	10,455	13,639	Miscellaneous revenues	66,782,428	65,384,099
Proceeds from the disposal of surplus Crown assets	10,455	13,639	Total Ministry	158,780,867	158,474,220
Miscellaneous revenues—					
Access to information	40	5			
Total Agency	10,495	13,785			
Public Service Staffing Tribunal					
Other revenues—					
Refunds of previous years' expenditures—					
Refunds of previous years' expenditures	419	...			
Adjustments to prior year's payables	75,992	15,412			
	76,411	15,412			
Proceeds from the disposal of surplus Crown assets	...	11			
Miscellaneous revenues	5	...			
Total Agency	76,416	15,423			

SECTION 6

2008-2009

PUBLIC ACCOUNTS OF CANADA

Citizenship and Immigration

Department

Immigration and Refugee Board of
Canada

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Department

Strategic Outcome

Migration that significantly benefits Canada's economic, social and cultural development, while protecting the health, safety and security of Canadians.

Program Activity Descriptions

Immigration program

Design, develop and implement policies and programs to facilitate the entry of permanent residents in a way which contributes to the economic, social and cultural development of Canada while protecting the health, safety and security of Canadians.

Temporary resident program

Design, develop and implement policies and programs to facilitate the entry of temporary workers, students and visitors in a way which contributes to Canada's economic, social and cultural development while protecting the health, safety and security of Canadians.

Strategic Outcome

International recognition and acceptance of the principles of managed migration consistent with Canada's broader foreign policy agenda, and protection of refugees in Canada.

Program Activity Descriptions

Canada's role in international migration and protection

Assert Canada's position in the context of international migration in order to protect Canada's right to set its citizenship, immigration and refugee policy; to meet legal and international obligations; to steer the international agenda on migration management issues

including its linkages with other public policy sectors; to contribute to managing migration internationally; and to support development of Canada's image abroad.

Refugee program

Fulfilling Canada's international obligations by committing to the aid of persons in need of protection in Canada and maintaining its humanitarian tradition by protecting refugees abroad and resettling them to Canada.

Strategic Outcome

Successful integration of newcomers into society and promotion of Canadian citizenship.

Program Activity Descriptions

Integration program

Develop policies and programs to support the settlement, resettlement, adaptation and integration of newcomers into Canadian society by delivering the orientation, adaptation and language programs for newcomers.

Citizenship program

Design, develop and implement policies and programs to administer the acquisition of Canadian citizenship and to enhance the values and promote the rights and responsibilities of Canadian citizenship.

Immigration and Refugee Board of Canada

Strategic Outcome

Resolve immigration and refugee cases before the Immigration and Refugee Board of Canada efficiently, fairly and in accordance with the law.

Program Activity Descriptions

Refugee protection

The Refugee Protection program renders quality decisions and otherwise resolves in a timely manner cases regarding refugee protection claims made by persons in Canada. In making these decisions, Canada fulfills its obligations as a signatory to a number of international human rights conventions.

Immigration appeal

The Immigration Appeal program renders quality decisions and otherwise resolves in a timely manner cases regarding sponsorship applications refused by the Department of Citizenship and Immigration; certain removal orders made against permanent residents, refugees and other protected persons, and holders of permanent resident visas; permanent residents who have been found outside of Canada not to have fulfilled their residency obligation; and appeals by the Minister of Public Safety of decisions of the Immigration Division at admissibility hearings.

Admissibility hearings and detention reviews

The Admissibility Hearings and Detention Reviews program renders quality decisions and otherwise resolves in a timely manner cases regarding admissibility of foreign nationals or permanent residents who are alleged to be inadmissible to Canada pursuant to the provisions of the *Immigration and Refugee Protection Act* (IRPA); and detention reviews for foreign nationals or permanent residents who are detained under IRPA authority.

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	396,156,643	...	...	396,156,643	1	Operating expenditures				
...	...	...	...	...	1a	Transfer of \$2,334,075 from Foreign Affairs and International Trade Vote 1				
...	...	19,020,955	...	19,020,955	1b	Transfer of \$3,000,000 from Citizenship and Immigration Vote 5				
...	...	22,170,811	...	22,170,811	1c	Transfer of \$4,500,000 from Citizenship and Immigration Vote 5, \$1,000,000 from Justice Vote 1, \$243,580 from Public Safety and Emergency Preparedness Vote 10, and \$57,500 from Industry Vote 85				
...	...	22,302,790	...	22,302,790		Transfer from: Vote 1 (Foreign Affairs and International Trade)				
...	...	...	2,334,075	2,334,075		Vote 1 (Justice)				
...	...	...	1,000,000	1,000,000		Vote 5				
...	...	...	7,500,000	7,500,000		Vote 10 (Public Safety and Emergency Preparedness)				
...	...	...	243,580	243,580		Vote 85 (Industry)				
...	...	...	57,500	57,500		TB Vote 15 ⁽¹⁾				
...	...	...	22,099,182	22,099,182		TB Vote 25 ⁽¹⁾				
...	...	...	5,553,747	5,553,747		TB Vote 30 ⁽¹⁾				
...	...	...	7,797,356	7,797,356		Transfer to: Vote 1 (Foreign Affairs and International Trade)				
...	...	...	(3,231,500)	(3,231,500)		Vote 5 (Foreign Affairs and International Trade)				
...	...	...	(2,397,000)	(2,397,000)		Vote 85 (Industry)				
...	...	...	(160,000)	(160,000)		Total—Vote 1	478,090,654	22,357,485	...	435,275,537
...	396,156,643	63,494,556	40,796,940	500,448,139		Grants and contributions				
...	884,648,355	...	...	884,648,355	5	Grants and contributions				
...	...	1	(7,500,000)	(7,500,000)	5c	Transfer to Vote 1				
...	...	...	...	...		Total—Vote 5	783,337,732	93,810,624	...	625,996,223
...	884,648,355	1	(7,500,000)	877,148,356		Contributions to employee benefit plans				
...	38,621,001	...	5,041,453	43,662,454	(S)	Minister of Citizenship and Immigration—Salary and motor car allowance	43,662,454	...	...	41,407,312
...	76,422	...	(2,178)	74,244	(S)	Spending of proceeds from the disposal of surplus Crown assets	74,244	...	...	76,700
...	...	...	11,088	16,777	(S)	Refunds of amounts credited to revenues in previous years	4,892	797	11,088	14,777
5,689	...	...	...	...	(S)		11,684,177	...	...	14,967,863

Ministry Summary—Concluded

Source of authorities				Disposition of authorities			
As shown in							
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
...	...	...	19,134	19,134	(S)	19,134	...
...	...	...	31,734	31,734	(S)	31,734	...
...
5,689	1,319,502,421	63,494,557	50,082,348	1,433,085,015		1,316,905,021	11,088
						116,168,906	1,119,506,716
75,610,192	1	...	...	75,610,193	(S)	(735,718)	...
						76,345,911	(3,690,436)
5,689	1,319,502,421	63,494,557	50,082,348	1,433,085,015		1,316,905,021	11,088
75,610,192	1	...	...	75,610,193		(735,718)	76,345,911
						116,168,906	1,119,506,716
						(3,690,436)	
					
...	100,540,000	...	...	100,540,000	10	...	...
...	...	...	5,423,296	5,423,296		...	...
...	...	...	4,429,300	4,429,300		...	...
...	...	...	2,076,174	2,076,174		...	...
...	100,540,000	...	11,928,770	112,468,770		102,774,062	92,041,640
...	12,837,000	...	(884,468)	11,952,532	(S)	11,952,532	...
...	...	...	1,459	1,459	(S)	...	...
...	...	...	...	...		1,459	3,784
...	113,377,000	...	11,045,761	124,422,761		114,728,053	103,250,416
5,689	1,432,879,421	63,494,557	61,128,109	1,557,507,776		1,431,633,074	11,088
75,610,192	1	...	...	75,610,193		(735,718)	76,345,911
						125,863,614	1,222,757,132
						...	(3,690,436)

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repeated in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority

(L) Non-budgetary authority (loan, investment or advance).

(O) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Integration program	51,412,000	44,582,492	...	...	874,844,356	781,294,921	...	...	...	...	926,256,356	825,877,413
Immigration program	223,312,659	219,180,876	...	...	...	...	...	...	...	...	223,312,659	219,180,876
Refugee program—												
Budgetary	120,469,000	112,152,965	...	...	...	...	...	...	...	...	120,469,000	112,152,965
Non-budgetary	...	...	...	...	...	...	...	...	...	...	75,610,193	(735,718)
Temporary resident program	81,125,000	79,962,347	...	...	...	...	...	...	...	...	81,125,000	79,962,347
Citizenship program	77,890,000	77,485,466	...	...	...	...	...	...	...	...	77,890,000	77,485,466
Canada's role in international migration and protection	1,728,000	203,143	...	...	2,304,000	2,042,811	...	...	...	...	4,032,000	2,245,954
Total Department—												
Budgetary	555,936,659	533,567,289	...	...	877,148,356	783,337,732	...	...	...	...	1,433,085,015	1,316,905,021
Non-budgetary	...	...	...	...	...	...	...	...	...	...	75,610,193	(735,718)
Immigration and Refugee Board of Canada												
Refugee protection	88,748,722	82,481,114	...	...	...	...	...	...	...	...	88,748,722	82,481,114
Immigration appeal	18,510,781	18,491,969	...	...	...	...	...	...	...	...	18,510,781	-18,491,969
Admissibility hearings and detention reviews	17,163,258	13,754,970	...	...	...	...	...	...	...	...	17,163,258	13,754,970
Total Agency—Budgetary	124,422,761	114,728,053	...	...	...	...	...	...	...	...	124,422,761	114,728,053
Total Ministry—												
Budgetary	680,359,420	648,295,342	...	...	877,148,356	783,337,732	...	...	...	...	1,557,507,776	1,431,633,074
Non-budgetary	...	...	...	...	...	...	...	...	...	...	75,610,193	(735,718)

Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in						
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Department Grants	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
...	216,005,000	1	10,029,000	226,034,001	Grant for the Canada-Quebec Accord on Immigration	226,034,000	...
...	274,839,336	...	(20,750,519)	254,088,817	Contributions	...	198,193,523
...	192,869,710	...	...	192,869,710	Language instruction for newcomers to Canada	172,156,155	...
...	134,615,080	...	...	134,615,080	Immigrant settlement and adaptation	181,252,939	...
...	49,350,000	...	2,034,421	51,384,421	Contributions to provinces	134,615,079	...
...	14,465,229	...	1,187,098	15,652,327	Resettlement assistance	51,584,421	...
...	2,000,000	...	(382,563)	1,617,437	Host program	15,652,327	...
...	304,000	...	382,563	686,563	International Organization for Migration	1,356,248	...
...	668,643,355	...	(17,529,000)	651,114,355	Migration policy development	686,563	...
...	884,648,355	1	(7,500,000)	877,148,356	Total—Contributions	557,303,732	...
...	...	...	...	...	Total Ministry	783,337,732	...
...	...	...	...	...	...	93,810,624	625,996,223

Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities available for use in the previous year
	\$	\$	\$
Non-budgetary (spendable receipts)			
Integration program			
Loan repayments pursuant to the <i>Immigration and Refugee Protection Act</i>	...	11,752,872	14,927,695
Settlement of petty cash advance	...	1,250	...
Total Ministry—Non-budgetary	...	11,754,122	14,927,695

Revenues

Department	Current year	Previous year
	\$	\$
Other revenues—		
Return on investments—		
Loans, investments and advances—	559,693	663,017
Interest on transportation and assistance loans		
Refunds of previous years' expenditures—		
Recovery of bad debts	116,867	130,865
Refunds of previous years' expenditures	913,255	9,968,428
Adjustments to prior year's payables	3,392,347	6,820,517
	4,422,469	16,919,810
Sales of goods and services—		
Rights and privileges—		
Rights of permanent residence fee	85,786,161	79,510,952
Citizenship rights fees	15,131,972	16,655,795
	100,918,133	96,166,747
Services of a regulatory nature—		
Change of citizenship	18,574,276	19,964,189
Citizenship status document	4,774,715	4,012,529
Permanent resident application fees—		
Permanent residence (pre-IRPA)	726,250	1,392,586
Dependant less than 19 years (pre-IRPA)	748	998
Order in Council (pre-IRPA)	76	574
Family class (including sponsorship)	47,604,370	50,581,334
Skilled workers	94,652,056	97,717,617
Business class	8,887,755	6,087,096
Other classes	23,356,318	21,464,886
Permit holder class	73,405	48,709
Permanent resident card (PRC)	12,892,336	3,443,296
Temporary resident visa—		
Single entry and extension of status in Canada	50,715,254	55,490,248
Multiple entry	34,170,214	33,724,575
Maximum per family	4,087,476	3,709,133
Work permits	51,108,136	43,359,600
Work permits—Group of artists	256,548	324,610
Study permit	22,226,007	20,220,276
Certification and replacement of immigration document—		
Except PRC	865,645	681,342
Temporary resident permits	2,402,632	2,690,398
Restoration of temporary residence status	2,430,228	2,062,455
Rehabilitation—Criminality	260,146	379,744
Rehabilitation—Serious criminality	456,382	168,856
Authorization to return to Canada A52(1)	640,908	602,313
Immigration statistical data	7,363	45,841
Travel document	1,215,379	650,923
	382,384,623	368,834,128

Revenues—Concluded

	Current year	Previous year
	\$	\$
Sales of goods and information products—		
Access to information	77,827	80,521
Other fees and charges	108,479	267,770
	483,489,062	465,349,166
Proceeds from the disposal of surplus Crown assets	11,088	5,938
Miscellaneous revenues—		
Interest on overdue account receivable	45,119	48,399
Gains on foreign currency transactions	21,873	2,162
Court cost	32,331	114,889
Sundries	125	751
	99,448	166,201
Total Department	488,581,760	483,104,132
Immigration and Refugee Board of Canada		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	74,037	78,037
Adjustments to prior year's payables	101	429,143
	74,138	507,180
Proceeds from the disposal of surplus Crown assets	1,459	3,784
Miscellaneous revenues	5,344	32,527
Total Agency	80,941	543,491
Ministry Summary		
Other revenues—		
Return on investments	559,693	663,017
Refunds of previous years' expenditures	4,496,607	17,426,990
Sales of goods and services	483,489,062	465,349,166
Proceeds from the disposal of surplus Crown assets	12,547	9,722
Miscellaneous revenues	104,792	198,728
Total Ministry	488,662,701	483,647,623

SECTION 7

2008-2009

PUBLIC ACCOUNTS OF CANADA

Economic Development Agency of Canada for the Regions of Quebec

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Strategic Outcome

Vitality of communities—Dynamic and revitalized communities having better socioeconomic outlooks.

Program Activity Descriptions*Community development*

Develop a community in terms of its socioeconomic adaptability and its ability to promote entrepreneurship, create small enterprises, attract tourists and retain qualified persons.

Infrastructures

Renovate and build quality public infrastructure in Quebec's rural and urban communities.

Strategic Outcome

Competitiveness of small and medium enterprises and regions—Presence of conditions favourable to sustainable growth and the competitive positioning of SMEs and regions.

Program Activity Descriptions*Enterprise competitiveness (small and medium enterprises)*

Stimulate SMEs' growth and competitiveness to increase productivity, earnings and employment in the regions.

Competitive positioning of regions

Improve regions' international competitiveness by enhancing their knowledge and their competitive advantages on the international scene.

Strategic Outcome

Policies, representation and cooperation—Policies, programs and initiatives reflecting the reality of the regions of Quebec.

Program Activity Descriptions*Policies, programs and initiatives*

Enhance the department's ability to develop or help formulate policies, programs and initiatives to better meet the needs of the regions of Quebec and the relevance of federal regional development activities in Quebec.

Ministry Summary

Source of authorities										Disposition of authorities			
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	\$	\$	\$				\$	\$	\$		\$		
...	44,104,000	...	...	44,104,000	1	Operating expenditures							
...	...	80,565	...	80,565	1a	Operating expenditures							
...	...	65,214	...	65,214	1b	Operating expenditures							
...	...	40,000	...	40,000	1c	Operating expenditures							
...	...	...	1,228,881	1,228,881		Transfer from: TB Vote 15 ⁽¹⁾							
...	...	...	2,117,850	2,117,850		TB Vote 25 ⁽¹⁾							
...	...	...	835,353	835,353		TB Vote 30 ⁽¹⁾							
...	44,104,000	185,779	4,182,084	48,471,863		Total—Vote 1		45,954,533	2,517,330	...		45,663,617	
...	237,959,000	...	...	237,959,000	5	Grants and contributions							
...	...	300,000	...	300,000	5a	Grants and contributions							
...	...	2,850,000	...	2,850,000	5b	Grants and contributions							
...	...	2,900,100	...	2,900,100	5c	Grants and contributions							
...	...	...	(700,000)	(700,000)		Transfer to: Vote 1 (Foreign Affairs and International Trade)							
...	...	...	(125,000)	(125,000)		Vote 5 (Natural Resources)							
...	237,959,000	6,050,100	(825,000)	243,184,100		Total—Vote 5		242,518,247	665,853	...		285,783,632	
...	5,324,000	...	(401,929)	4,922,071	(S)	Contributions to employee benefit plans		4,922,071	...	...		4,933,583	
...	...	...	24,446	24,446	(S)	Minister of Economic Development Agency of Canada for the Regions of Quebec—Salary and motor car allowance		24,446	...	...		...
...	...	...	...	...	(S)	Spending of proceeds from the disposal of surplus Crown assets		1,700	91	13,160		4,382	
1,791	...	...	13,160	14,951									
1 791	287 387 000	6 235 879	2 992 761	296 617 431		Total Ministry—Budgetary		293 420 997	3 183 274	13 160		336 385 214	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities granted / repealed in previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.
Treasury Board Vote 25—Operating budget carry forward.
Treasury Board Vote 30—Paylist requirements.

Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	
Community development	\$ 23,859,452	\$ 23,415,265	\$...	\$...	\$ 119,915,904	\$ 119,650,051	\$...	\$...	\$...	\$...	\$ 143,065,316
Enterprise competitiveness (small and medium enterprises)	13,233,587	11,707,632	...	...	43,703,435	43,659,674	...	...	...	...	55,367,306
Competitive positioning of regions	7,126,385	7,126,385	...	...	29,347,092	29,190,853	...	...	...	...	36,317,238
Infrastructures	2,802,267	2,545,138	...	...	50,017,669	50,017,669	...	...	...	...	52,562,807
Policies, programs and initiatives	6,411,640	6,108,330	...	...	200,000	...	...	...	...	...	6,108,330
Total Ministry — Budgetary	53,433,331	50,902,750	...	...	243,184,100	242,518,247	...	...	...	...	293,420,997

Transfer Payments

[illegible]

Revenues

	Current year	Previous year
	\$	\$
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	48,877,318	51,029,660
Adjustments to prior year's payables	3,141,047	2,206,598
	52,018,365	53,236,258
Proceeds from the disposal of surplus Crown assets	13,160	1,791
Miscellaneous revenues	821,192	667,564
Total Ministry	52,852,717	53,905,613

SECTION 8

2008-2009

PUBLIC ACCOUNTS OF CANADA

Environment

Department

Canadian Environmental Assessment
Agency

National Round Table on the Environment
and the Economy

Parks Canada Agency

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Department

Strategic Outcome

Canada's natural capital is restored, conserved, and enhanced.

Program Activity Descriptions

Biodiversity is conserved and protected

This program activity consists of the protection and recovery of species at risk; conservation, restoration and rehabilitation of significant habitats; and conservation of migratory birds. A primary vehicle for the achievement of results under this program is the formation of strategic partnerships for integrated management of Canada's natural capital including the sustainable management of landscapes. Key principles in support of results under this program are the use of best available science and the provision of regulatory certainty to stakeholders.

Water is clean, safe and secure

This program activity is designed to provide science and policy leadership on water quality, quantity and use. Science under this program will be focused on monitoring and research to understand what is changing in aquatic ecosystems and why, and on providing science-based tools to empower Canadians to take action. Policy leadership will include developing a national water agenda in partnership with other government departments that identifies benefits and incentives for the sustainable use of water, and ensuring that Canadian water related interests are protected globally. Involvement in transboundary arrangements will focus on ensuring that parties to water sharing agreements benefit from Canada's technical advice and monitoring information, to undertake measures to ensure compliance and meet their obligations.

Canadians adopt approaches that ensure the sustainable use and management of natural capital and working landscapes

This program activity is designed to integrate departmental action on ecosystems, by aligning science, policy, and environmental assessment in a nationally consistent inter-jurisdictional approach to ecosystem management. A further feature of this program activity will be multidisciplinary studies assessing the state of priority ecosystems and identifying the required actions for restoration and conservation.

Strategic Outcome

Weather and environmental predictions and services reduce risks and contribute to the well-being of Canadians.

Program Activity Descriptions

Improved knowledge and information on weather and environmental conditions influences decision-making

This program activity consists of environmental science and monitoring activities to detect hazardous conditions, to understand what is changing in the atmosphere (weather, climate, air quality and ultraviolet radiation), hydrosphere (water) and cryosphere (ice and snow) and why. A key benefit of results under this program will be to provide improved knowledge, information, and tools on weather and environmental conditions (e.g. a better understanding of the causes of severe weather, the mechanisms which transport chemicals through the atmosphere, the impacts of human activity on the atmosphere, and atmospheric science-based models). These benefits will support the development of policy as well as the delivery of environmental services.

Canadians are informed of, and respond appropriately to, current and predicted environmental conditions

This program activity consists of making available relevant knowledge and information on past, present and future conditions of the atmosphere, hydrosphere and cryosphere, in response to the needs of Canadians, be they policy/decision makers, business persons or individuals, or others who require this information to deliver on ministerial or federal responsibilities and obligations (e.g. NAV Canada). Under this program activity, information on the state of the environment is disseminated by means of various services, products and tools allowing Canadians to safeguard themselves and their property against environmental hazards and to help them make better informed socio-economic and environmental decisions. Environmental information and outreach will empower Canadians to take appropriate action on protecting their environment. Partnerships, domestic and international, are critical to the success of these endeavours.

Strategic Outcome

Canadians and their environment are protected from the effects of pollution and waste.

Program Activity Descriptions

Risks to Canadians, their health and their environment posed by toxic and other harmful substances are reduced

This program activity consists of reducing risks to the environment and to human health posed by pollutant releases related to human activities. Under this program activity, environmental and human health threats posed by toxic substances and other substances of concern are understood in terms of their fate and effects and prevention, reduction, elimination or other management measures are developed as required. These substances may exert a direct toxic effect on animals, plants or humans or, due to the volume, nature and

manner of release, may pose a longer term risk to the environment and human health.

Canadians adopt sustainable consumption and production approaches

This program activity provides a focus for the department's longer term efforts to reduce the cost of unsustainable consumption patterns and to shift industry towards more sustainable forms of production. Much of the activity will be centered around large sector-based approaches to enable collaborative and informed decision-making on environmental objectives. Underlying this will be the creation of a clear and predictable environmental protection regime, designed to encourage and enable sustainable production and consumption.

Risks to Canadians, their health, and their environment from air pollutants and greenhouse gas emissions are reduced

This program activity is critical to protect the health of Canadians from the harmful effects of air pollutants and the environment from the impacts of greenhouse gas emissions. This will be achieved through developing and integrated sector-based approach to regulating air pollutants and controlling greenhouse gas emissions; strengthening international cooperation (particularly with the U.S.); and promoting science-based approaches to inform the development of new standards and regulations. Environment Canada will demonstrate federal leadership by implementing a broad federal-provincial-territorial approach to achieve national targets to protect the health of Canadians and the environment.

Strategic Outcome

Sustainable urban development and infrastructure renewal in the Toronto Waterfront area.

Revitalization of the Toronto Waterfront

Program management and coordination of the federal contribution towards city-building infrastructure, parks, recreation and green spaces for the renewal and revitalization of Toronto's waterfront.

Harbourfront Corporation

The Harbourfront Centre (HC) Funding Program provides support to HC to cover its operational costs to facilitate the organisation's ability to leverage funding from other governments and pursue other revenue-generating strategies. This will allow HC to provide the general public with continued access to cultural, recreational, and educational programs and activities. The ultimate outcome of this HC Funding Program will be to support the economic, social and cultural development of the Toronto Waterfront.

Canadian Environmental Assessment Agency

Strategic Outcome

Environmental considerations are taken into account in federal government decisions respecting policies, plans, programs and projects.

Program Activity Descriptions

Environmental assessment development program

This program is aimed at developing and maintaining an effective, efficient and integrated environmental assessment process at the federal level, taking into full account the interactions with other environmental assessment, consultative and regulatory decision-making processes in Canada, as well as the trans-boundary context for environmental assessment. A sound environmental assessment process is vital to achieving the Strategic Outcome. Ensuring that environmental considerations are integrated into federal government decision-making through sound environmental

assessment practices supports quality of life for Canadians, environmental sustainability and economic competitiveness.

Environmental assessment support program

This program comprises the Public Participation Program, James Bay Northern Quebec Agreement, the Training and Guidance Program and the Environmental Assessment Management Program - the various means by which Canadians, industry, stakeholders and interested parties interact and encounter their various obligations pursuant to the *Canadian Environmental Assessment Act*. This includes public participation, information dissemination, guidance and record keeping. This is done with the goal of ensuring a transparent and rigorous environmental assessment process is applied under the auspices of the *Canadian Environmental Assessment Act*.

National Round Table on the Environment and the Economy

Strategic Outcome

Federal policy development and decisions in other key sectors are influenced by advice on sustainable development issues pertaining to the environment and the economy.

Program Activity Descriptions

Advisory program on environment and economy issues

Raising awareness and understanding among Canadians and their governments about the challenges of sustainable development and promoting viable solutions, is vital to Canada's environmental and economic future. Through this program, the National Round Table on the Environment and Economy (NRTEE) strives to influence policy development and decision making on select sustainable development issues pertaining to the

environment and the economy. The NTREE conducts research, analysis, and produces information and advice on selected sustainable development issues. The program also provides information and advice through a variety of communications channels such as events, publications and the agency website to influence policy and decisions of policy-makers in the federal government and other key sectors such as other levels of government, industry and non-government organizations across the country.

Parks Canada Agency

Strategic Outcome

Canadians have a strong sense of connection through meaningful experiences, to their national parks, marine areas and these protected places are enjoyed in ways that leave them unimpaired for present and future generations.

Program Activity Descriptions

holders and the public, negotiating with other governments and Aboriginal organizations and obtaining parks and national marine conservation areas and designated national historic sites of Canada and other heritage places. Canada's national parks and national marine conservation areas, as well as the persons, places and events of national historic significance to Canada are symbols to the world and are part of the fabric of the nation. Preservation of Canada's natural and cultural heritage and making it available to Canadians

for discovery and enjoyment is of key importance. Establishing heritage places is essential to enhancing pride, encouraging stewardship and giving expression to our identity as Canadians, and involving Canada in the internationally shared objective of protecting and commemorating the best of the world's natural and cultural heritage.

This program includes maintenance or restoration of natural resources and natural processes; ensuring the commemorative integrity of national historic sites managed or influenced by Parks Canada; the protection and management of cultural resources under the administration of Parks Canada; and, the ecologically sustainable use of national marine conservation areas including protection of unique marine ecosystems. Conservation also includes fulfilling legal responsibilities assigned to Parks Canada by the *Species at Risk Act* and the *Canadian Environmental Assessment Act*. Protection of our heritage resources ensures that many of Canada's most special natural and cultural heritage resources will not be lost and that current and future generations will enjoy a system of protected

This program aims to reach Canadians, particularly youth and urban audiences, at home, at leisure, at school and in their communities through effective and relevant learning opportunities designed to increase understanding, appreciation, support and engagement towards natural and cultural heritage. To accomplish this, Parks Canada is developing collaborations with audiences and strategic partners within formal, informal and non-formal learning contexts. Using a diversity of carefully targeted outreach education approaches, such as the Parks Canada Web site, broad-

casting and new media, integration into urban venues and introduction of content into school curricula, the Agency helps build a connection to place essential to achieving its mandate. Parks Canada also intends to broaden its base of support by involving its many stakeholders, and encouraging shared leadership in the development and implementation of the Agency's

This program supports the more than 22 million person visits that are made annually to Canada's national parks and national historic sites. The visitor experience is the sum total of a visitor's personal interaction with heritage sites and/or people, an interaction that awakens their senses, affects their emotions, stimulates their mind and leaves them with a sense of attachment to these special places. Activities include the provision of high quality pre- and on-site trip planning information, reception and orientation, hiking trails, opportunities for recreational activities, visitor safety and the ongoing post-visit relationship. These activities lead to a sense of relevance and connection to

Townsite and throughway infrastructure

This program involves managing, operating and providing municipal services to five townsite communities within Canada's national parks. It also involves the operation of provincial and inter-provincial highways and waterways that connect communities and pass through national parks and national historic sites.

Ministry Summary

Source of authorities					Disposition of authorities								
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)		Available for use in subsequent years	
	\$	\$	\$				\$	\$	\$	\$	\$	\$	
Department													
...	665,201,000	...	...	665,201,000	1	Operating expenditures							
...	...	38,514,598	...	38,514,598	1a	Transfer of \$506,761 from National Defence Vote 5							
...	...	23,623,476	...	23,623,476	1b	Transfer of \$153,333 from Indian Affairs and Northern Development Vote 1							
...	...	...	153,333	153,333		Transfer from: Vote 1 (Indian Affairs and Northern Development)							
...	...	...	506,761	506,761		Vote 5 (National Defence)							
...	...	...	2,165,183	2,165,183		TB Vote 5 ⁽¹⁾							
...	...	...	16,294,241	16,294,241		TB Vote 15 ⁽¹⁾							
...	...	...	36,616,900	36,616,900		TB Vote 25 ⁽¹⁾							
...	...	...	16,528,500	16,528,500		TB Vote 30 ⁽¹⁾							
...	...	...	(693,800)	(693,800)		Transfer to: Vote 1 (Fisheries and Oceans)							
...	...	...	(664,021)	(664,021)		Vote 10							
...	665,201,000	62,138,074	70,907,097	798,246,171		Total—Vote 1		763,674,496	34,571,675	...		700,501,844	
Capital expenditures													
...	43,536,000	...	...	43,536,000	5	Transfer of \$180,000 from National Defence Vote 5							
...	...	2,585,000	...	2,585,000	5a	Transfer of \$315,000 from National Defence Vote 5							
...	...	4,513,140	...	4,513,140	5b	Transfer from Vote 5 (National Defence)							
...	...	...	495,000	495,000		Total—Vote 5		44,952,692	6,176,448	...		35,685,143	
Grants and contributions													
...	165,065,000	...	...	165,065,000	10	Grants and contributions							
...	...	32,845,117	...	32,845,117	10a	Transfer of \$664,021 from Environment Vote 1, and							
...	...	1,980,000	...	1,980,000	10b	\$67,763 from Fisheries and Oceans Vote 10							
...	...	...	664,021	664,021		Transfer from: Vote 1							
...	...	...	67,763	67,763		Vote 10 (Fisheries and Oceans)							
...	165,065,000	34,825,117	731,784	200,621,901		Total—Vote 10		164,548,057	36,073,844	...		106,888,660	
Contributions to employee benefit plans													
...	83,648,000	...	(2,482,458)	81,165,542	(S)	Minister of the Environment—Salary and motor car allowance		81,165,542	...	...		81,088,304	
...	76,422	...	100	76,522	(S)	Spending of proceeds from the disposal of surplus Crown assets		76,522	...	...		74,322	
114,505	...	...	880,700	995,205	(S)	Nature conservancy of Canada		833,277	...	161,928		972,494	
...	...	...	46,100,000	46,100,000	(S)	Grant to the Canada Foundation for Sustainable Development Technology		46,100,000	...	...		70,175,000	
...	...	...	19,015,588	19,015,588	(S)			19,015,588	...	...		1,645,669	
114,505	957,526,422	104,061,331	135,647,811	1,197,350,069		Total Department—Budgetary		1,120,366,174	76,821,967	161,928		997,031,436	

Ministry Summary—Concluded

Source of authorities					Vote	Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	\$	\$	\$	\$	
Canadian Environmental Assessment Agency									
...	31,514,000	...	...	31,514,000	15			
...	...	...	532,257	532,257				
...	...	...	795,100	795,100				
...	...	...	382,150	382,150				
...	31,514,000	...	1,709,507	33,223,507					
...	2,942,000	...	(86,223)	2,855,777	(S)	25,391,968	7,831,539	...	
70	...	...	180	250	(S)	2,855,777	...	16,548,030
...	...	...	689	689	(S)	...	70	1,728,818
...	...	...	...	...		689	180	...
70	34,456,000	...	1,624,153	36,080,223		28,248,434	7,831,609	...	
National Round Table on the Environment and the Economy									
...	4,723,000	...	...	4,723,000	20			
...	...	...	66,815	66,815				
...	...	...	11,343	11,343				
...	...	...	235,200	235,200				
...	...	...	130,825	130,825				
...	4,723,000	...	444,183	5,167,183					
...	411,000	...	(55,012)	355,988	(S)	4,695,600	471,583	4,517,729	
...	20,000	...	(20,000)	...	(S)	355,988	...	339,130	
...	...	...	...	...	(S)	...	...	848
...	...	...	24	24		...	...	...
...	5,154,000	...	369,195	5,523,195		5,051,588	471,583	4,857,707	
...	...	...	...	...		...	24	...

Canadian Environmental Assessment Agency
Program expenditures
Transfer from: TB Vote 15 ⁽¹⁾
TB Vote 25 ⁽¹⁾
TB Vote 30 ⁽¹⁾
Total—Vote 15
Contributions to employee benefit plans
Spending of proceeds from the disposal of surplus Crown assets
Refunds of amounts credited to revenues in previous years

National Round Table on the Environment and the Economy
Program expenditures
Transfer from: TB Vote 5 ⁽¹⁾
TB Vote 15 ⁽¹⁾
TB Vote 25 ⁽¹⁾
TB Vote 30 ⁽¹⁾
Total—Vote 20
Contributions to employee benefit plans
Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*
Spending of proceeds from the disposal of surplus Crown assets

Parks Canada Agency
Program expenditures
Transfer of \$270,000 from Canadian Heritage Vote 1, and \$122,000 from Canadian Heritage Vote 5
Transfer of \$5,000,000 from Transport Vote 10, and \$144,000 from Health Vote 1

Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department																		
Risks to Canadians, their health and their environment posed by toxic and other harmful substances are reduced	168,228,973	151,728,503		7,353,825	4,658,596		4,751,000	877,272		4,377,000	4,429,294		...	...		175,956,798	152,835,077	
Canadians are informed of, and respond appropriately to, current and predicted environmental conditions	198,971,098	196,946,257		5,440,518	4,916,909		8,338,000	3,775,541		42,000,000	41,534,354		...	...		170,749,616	164,104,353	
Biodiversity is conserved and protected	117,816,296	114,783,989		1,893,855	1,885,146		80,505,763	72,961,358		871,000	841,688		...	...		199,344,914	188,788,805	
Improved knowledge and information on weather and environmental conditions influences decision-making	162,829,372	160,231,678		16,463,810	14,770,617		1,360,000	1,336,122		16,599,000	16,572,823		...	...		164,054,182	159,765,594	
Risks to Canadians, their health, and their environment from air pollutants and greenhouse gas emissions are reduced	106,180,854	104,071,525		11,335,137	10,238,169		19,507,000	8,628,045		618,000	615,612		...	...		136,404,991	122,322,127	
Revitalization of the Toronto Waterfront	2,567,086	2,085,849		...	...		85,674,021	77,411,044		...	...		...	...		88,241,107	79,496,893	
Water is clean, safe and secure	106,514,492	103,754,402		7,134,454	7,110,906		6,656,117	5,835,843		3,291,000	3,283,170		...	...		117,014,063	113,417,981	
Canadians adopt sustainable consumption and production approaches	48,512,952	45,904,621		973,541	964,477		44,402,588	44,420,238		2,000	174		...	...		93,887,081	91,289,162	
Canadians adopt approaches that ensure the sustainable use and management of natural capital and working landscapes	36,938,317	33,842,475		534,000	407,872		9,543,000	9,418,182		318,000	322,347		...	...		46,697,317	43,346,182	
Harbourfront Corporation	...	...		...	...		5,000,000	5,000,000		...	...		...	...		5,000,000	5,000,000	
Sub-total	948,559,440	913,349,299		51,129,140	44,952,692		265,737,489	229,663,645		68,076,000	67,599,462		...	...		1,197,350,069	1,120,366,174	
Revenues netted against expenditures	(68,076,000)	(67,599,462)		...	...		...	...		(68,076,000)	(67,599,462)		...	...		...	...
Total Department—Budgetary	880,483,440	845,749,837		51,129,140	44,952,692		265,737,489	229,663,645		...	...		...	...		1,197,350,069	1,120,366,174	

Canadian Environmental Assessment
Agency

Environmental assessment support program	34,121,109	24,666,627	...	...	3,442,400	1,172,475	8,001,000	4,196,418	...	29,562,509	21,642,684
Environmental assessment development program	6,017,714	6,123,972	...	...	500,000	481,778	...	...	...	6,517,714	6,605,750
Sub-total	40,138,823	30,790,599	...	...	3,942,400	1,654,253	8,001,000	4,196,418	...	36,080,223	28,248,434
Revenues netted against expenditures	(8,001,000)	(4,196,418)	...	...	...	...	(8,001,000)	(4,196,418)	...	...	...

Environmental Indicators

National Round Table on the Environment and the Economy

Advisory program on environment and economy issues

Total Agency—Budgetary	5,523,195	5,051,588	5,523,195	5,051,588
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Infrastructure

Low cost and thruway infrastructure
Public appreciation and understanding
Heritage places establishment

Low cost and thruway infrastructure	110,375,622	108,116,716	1,989,062	1,989,062	42,857	42,857	...	...	...	112,407,541	110,148,635
Public appreciation and understanding	40,140,273	39,120,398	...	...	1,000,667	1,000,667	...	...	...	41,141,040	40,121,065
Heritage places establishment	31,790,034	30,609,487	1,711,550	1,711,550	1,273,269	1,273,269	34,774,853	33,594,256

Total Ministry --

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Transfer Payments

[illegible]

Canadian Environmental Assessment Agency

Contributions

...	3,719,000	...	(522,600)	3,196,400	...	1,017,475	2,178,925	...	748,666
...	300,000	...	200,000	500,000	...	491,278	8,722	...	230,306
...	246,000	...	...	246,000	...	145,500	100,500	...	195,500
...	4,265,000	...	(322,600)	3,942,400	Total Agency	1,654,253	2,288,147	...	1,194,472

Parks Canada Agency

Grants

...	22,700	...	...	22,700	Grant to the International Peace Garden	22,700	...	...	22,700
986,950	5,000,000	...	(116,809)	5,870,141	Contributions	5,870,141	...	...	5,692,632
348,272	2,054,300	150,000	2,212,744	4,765,316	Contributions in support of the Historic Places Initiative	4,765,316	...	...	3,991,055
1,544,818	...	...	9,049,875	10,594,693	national parks, national marine conservation areas, national historic sites and historic canals	10,594,693	...	...	1,982,108
100,000	...	...	...	100,000	Contributions in support of the Commercial Heritage Properties Incentive Fund	100,000	...	...	900,000
2,980,040	7,054,300	150,000	11,145,810	21,330,150	Contributions in support of National historic sites of Canada cost-sharing program	21,330,150	...	...	12,565,795
2,980,040	7,077,000	150,000	11,145,810	21,352,850	Total—Contributions	21,352,850	...	...	12,588,495
2,980,040	176,407,000	34,975,117	76,670,582	291,032,739	Total Agency	252,670,748	38,361,991	...	192,492,296

(S) Statutory transfer payment.

PUBLIC ACCOUNTS OF CANADA, 2008-2009

PUBLIC ACCOUNTS OF CANADA, 2008-2009

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of transfer payments	130,265	1,257,549		
Reimbursement of operating and maintenance expenditures	651,925	30,788		988
Adjustments to prior year's payables	2,217,449	1,070,624	...	...
	2,999,639	2,358,961	861	663
Sales of goods and services—				
Lease and use of public property	2,785,779	4,614,354		1,651
Services of a regulatory nature—				
Oceans disposal	1,298,740	1,259,725		
Migratory bird hunting permits and stamps	3,314,736	3,076,729		
Miscellaneous fines	834,986	804,338		
	5,448,462	5,140,792		
Services of a non-regulatory nature—				
Hydrometric recoveries	7,480,400	545,453		
Other water related recoveries	491,148	1,387,590		
Sundries	12,506,148	15,815,694		
	20,477,696	17,748,737		
Sales of goods and information products	44,974,503	43,560,773		
Other fees and charges	3,754,465	3,733,035		
	77,440,905	74,817,691		
Proceeds from the disposal of surplus Crown assets	880,700	802,934		
Miscellaneous revenues	617,360	703,958		
Total Department	81,938,604	78,683,544		
Canadian Environmental Assessment Agency				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	14,997	1,466		
Adjustments to prior year's payables	41,866	166,496		
	56,863	167,962		
Sales of goods and services—				
Services of a non-regulatory nature	3,363,489	6,350,151		
Proceeds from the disposal of surplus Crown assets	180	70		
Miscellaneous revenues	2,310	1,590		
Total Agency	3,422,842	6,519,773		

National Round Table on the Environment and the Economy				
Other revenues—				
Sales of goods and services—				
Sales of goods and information products—				
Section 29.1 of the <i>Financial Administration Act</i> —				
Proceeds from the sale of publications		...		988
Proceeds from the disposal of surplus Crown assets		24		...
Miscellaneous revenues		861		663
Total Agency		885		1,651
Parks Canada Agency				
Other revenues—				
Refunds of previous years' expenditures		2,436,341		1,550,789
Sales of goods and services—				
Lease and use of public property		20,801,985		18,643,931
Services of a non-regulatory nature		85,856,987		85,037,082
Sales of goods and information products		1,193,689		1,245,008
Other fees and charges		4,176,651		3,729,483
		112,029,312		108,655,504
Miscellaneous revenues		33,732		(8,941)
Total Agency		114,499,385		110,197,352
Ministry Summary				
Other revenues—				
Refunds of previous years' expenditures		5,492,843		4,077,712
Sales of goods and services		192,833,706		189,824,334
Proceeds from the disposal of surplus Crown assets		880,904		803,004
Miscellaneous revenues		654,263		697,270
Total Ministry		199,861,716		195,402,320

SECTION 9

2008-2009

PUBLIC ACCOUNTS OF CANADA

Finance

Department

Auditor General

Canada Deposit Insurance Corporation

Canadian International Trade Tribunal

Financial Consumer Agency of Canada

Financial Transactions and Reports

Analysis Centre of Canada

Office of the Superintendent of Financial Institutions

PPP Canada Inc.

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Ministry summary	9.5
Program activity	9.10
Transfer payments	9.12
Details of spendable amounts	9.14
Revenues	9.14

Department

Strategic Outcome

A strong and sustainable economy, resulting in increasing standards of living and improved quality of life for Canadians.

Program Activity Descriptions

Economic and fiscal policy framework

This program activity is the primary source of advice and recommendations to the Minister of Finance regarding issues, policies and programs of the Government of Canada related to the areas of economic and social policy, federal-provincial fiscal relations, financial affairs, tax matters and international trade and finance. The work conducted by this program activity involves extensive research, analysis, and consultation and collaboration with partners in both the public and private sectors including the government, Cabinet and Treasury Board, Parliament and parliamentary committees, the public and Canadian interest groups, departments, agencies and Crown corporations, provincial and territorial governments, financial market participants, the international economic and finance community and the international trade community. In addition, this program manages the negotiation of agreements, drafting of legislation and sponsoring of bills through the parliamentary process that are subsequently administered by other program activities within the departments and by other government departments and agencies. The aim of this program activity is to create a sound and sustainable fiscal and economic framework that will generate sufficient revenues and provide for the management of expenditures in line with the Budget Plan and financial operations of the Government of Canada.

Transfer and taxation payment programs

The *Financial Administration Act* created the Department of Finance with a mandate that includes the supervision, control and direction of all matters relating to the financial affairs of Canada not by law assigned to the Treasury Board or any other minister. This program activity administers transfer and taxation payments to provinces and territories in accordance with legislation and negotiated agreements to provide for fiscal equalization and support for health and social programs and other shared priorities. Also included are commitments and agreements with international financial institutions aimed at aiding in the economic advancement of developing countries. In addition, from time to time, the government will enter into agreements or enact legislation to respond to unforeseen pressures. These commitments can result in payments, generally statutory transfer payments, to a variety of recipients including individuals, organizations and other levels of government.

Treasury and financial affairs

Provides direction of Canada's debt management activities, including the funding of interest costs for the debt and service costs for new borrowings. In addition, the program manages investments in financial assets needed to establish a prudent liquidity position. This program supports the ongoing refinancing of government debt coming to maturity, the execution of the budget plan and other financial operations of the government, including governance of the borrowing activities of major government backed entities such as Crown corporations. This program activity is also responsible for the system of circulating Canadian currency (bank notes and coins) to meet the needs of the economy.

Auditor General

Strategic Outcome

Through legislative auditing, we contribute to a well-managed and accountable government for Canadians.

Program Activity Descriptions

Legislative auditing

We conduct independent audits and studies that provide objective information, advice and assurance to Parliament, government and Canadians.

Canada Deposit Insurance Corporation

Strategic Outcome

To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.

Canadian International Trade Tribunal

Strategic Outcome

Fair, timely and transparent disposition of international trade cases and government requested inquiries into economic, trade and tariff matters within the Tribunal's jurisdiction.

Program Activity Descriptions

Adjudication of trade cases (quasi-judicial role)

The Tribunal's adjudicative mandate is to provide a fair, timely and transparent trade remedies system to Canada's business sector, thereby preserving confi-

Strategic Outcome

The Financial Consumer Agency of Canada (FCAC) has five objectives:

- supervise financial institutions to ensure they comply with federal consumer protection measures (known as consumer provisions) that apply to them;
- promote the adoption by financial institutions of policies and procedures designed to implement the consumer provisions;
- monitor the compliance of financial institutions with voluntary codes of conduct and any other public commitments they have made to protect the interests of consumers;
- promote awareness of the obligations of financial institutions; and
- foster an understanding of financial services and issues relating to financial services.

Program Activity Descriptions

Financial Consumer Agency of Canada

We provide consumer information and oversee financial institutions to ensure that they comply with federal consumer protection measures.

Financial Transactions and Reports Analysis Centre of Canada

Strategic Outcome

Financial intelligence that contributes to the detection and deterrence of money laundering and terrorist activity financing in Canada and abroad.

General economic inquiries and references (advisory role)

In its advisory role, the Tribunal's caseload is comprised of three types of cases. First, the Tribunal plays an advisory role when requested by Government to recommend measures to alleviate injury to domestic producers pursuant to a safeguard inquiry. Periodically, the Government may also direct the Tribunal to inquire into general economic, trade or tariff matters. In such inquiries, the Tribunal has the power to conduct research, receive submissions, hold hearings and report with recommendations, as required, to the Government or the Minister of Finance. When these requests arise, the Tribunal faces a strain on its resources and must meet very strict government imposed deadlines. Finally, the Tribunal has received a standing reference from the Minister of Finance to investigate requests from domestic producers for tariff (import tax) relief on imported textile inputs for use in their manufacturing operations and make recommendations to the Minister that would maximize the net economic benefits to Canada.

In its advisory role, the Tribunal's caseload is comprised of the following:

- Safeguard cases – where the Tribunal finds injury to a Canadian industry, the Governor in Council may request the Tribunal to recommend appropriate measures for dealing with the build-up of imports;
- General economic, trade and tariff inquiries referred by the Government – inquiries and advice on such economic, trade and tariff issues as are referred to the Tribunal by the Governor in Council or the Minister of Finance; and
- Standing tariff reference referred by the Minister of Finance – investigations into requests from Canadian producers for tariff relief on imported textile inputs that they use in their production.

dence in the Canadian market, to the benefit of Canadian businesses and consumers. The Tribunal acts as an independent, quasi-judicial, decision-making body that derives its adjudication authority from the Canadian *International Trade Tribunal Act* (CITTA), the *Special Import Measures Act* (SIMA), the *Customs Act* and the *Excise Tax Act*. It operates within Canada's trade remedies system to apply existing policies and laws on trade agreements seeking to address unfair competition in the domestic market or provide emergency protection against imported items that are seen to cause injury to a domestic industry. The Tribunal also hears appeals from decisions of the Canada Revenue Agency (CRA) and Canada Border Services Agency (CBSA). It has also been designated as the bid challenge authority under the Agreement on Internal Trade (AIT), the North American Free Trade Agreement (NAFTA) and the World Trade Organization (WTO) Agreement on Government Procurement (AGP) against the federal government procurement process. In its quasi-judicial role, the Tribunal's caseload is comprised of the following:

- Unfair trade cases – inquiries under SIMA into whether dumped and/or subsidized imports have caused or are threatening to cause injury to a Canadian industry;
- Bid challenges – inquiries into complaints by potential suppliers concerning federal government procurement under NAFTA, the AIT and the AGP;
- Appeals of decisions of the CBSA made under the *Customs Act* and SIMA, and decisions of the CRA under the *Excise Tax Act*; and
- Safeguard cases – inquiries into whether the rapid build-up of imports from China, or from around the world, is causing injury to a Canadian industry.

Program Activity Descriptions

Collection, analysis and dissemination of financial information

Technology-driven financial intelligence analysis and case disclosures that are widely used and accepted by law enforcement and intelligence agencies with a program that fosters compliance by the reporting entities.

Office of the Superintendent of Financial Institutions

Strategic Outcome

Regulate and supervise to contribute to public confidence in Canada's financial system and safeguard from undue loss.

Program Activity Descriptions

Regulation and supervision of federally regulated financial institutions

This is the largest program activity within the Office of the Superintendent of Financial Institutions (OSFI), representing over 85 percent of its costs. Costs for this program are recovered through assessments, service charges and user fees paid by the federally regulated financial institutions. Costs are also recovered via Memoranda of Understanding; financial statements indicate this third revenue stream as "cost-recovered services".

Regulation and supervision of federally regulated private pension plans

This program activity incorporates risk assessment and intervention and rule-making and approvals related to federally regulated private pension plans under the *Pension Benefits Standards Act*. The costs for this program are recovered from pension plan fees based on the number of members in each federally regulated pension plan.

International assistance

This program activity incorporates activities related to providing help to other countries that are building their supervisory and regulatory capacity. The costs for this program are recovered via Memoranda of Understanding between OSFI and organizations such as the Canadian International Development Agency and the International Monetary Fund.

Strategic Outcome

Contribute to public confidence in the Canada's public retirement income system.

Program Activity Descriptions

Office of the chief actuary

This Office provides a range of actuarial services, under legislation, to the *Canada Pension Plan* and some federal government departments.

PPP Canada Inc.

Strategic Outcome

Transform Canada into a leader for public-private partnerships (P3).

Program Activity Descriptions

Federal public-private partnership initiatives

Through this program activity, PPP Canada Inc. will:

- manage a Public-Private Partnerships Fund (P3 Fund), a unique infrastructure program designed to support innovative public-private partnerships projects;

- assess public-private partnerships opportunities for contributions under other Government of Canada infrastructure programs to ensure consideration of such arrangements;
- assess public-private partnership opportunities and advise on the execution of public-private partnership projects at the federal level; and
- act as a source of expertise and advice for public-private partnership matters in order to encourage the further development of Canada's public-private partnerships market.

Ministry Summary

Source of authorities				Disposition of authorities				
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates						
\$	\$	\$	\$	\$		\$	\$	\$
...	89,793,000	...	...	89,793,000	1			
...	...	6,608,199	...	6,608,199	1a			
...	...	15,000,000	...	15,000,000	1b			
...	...	4,639,629	...	4,639,629				
...	...	4,487,150	...	4,487,150				
...	...	2,864,179	...	2,864,179				
...	89,793,000	21,608,199	11,990,958	123,392,157		111,123,632	12,268,525	91,556,050
...	374,800,000	...	...	374,800,000	5			
...	...	234,400,000	...	234,400,000	5b			
...	...	53,000,000	...	53,000,000	5c			
...	...	...	(2,000,000)	(2,000,000)		572,033,831	88,166,169	93,377,142
...	374,800,000	287,400,000	(2,000,000)	660,200,000				
...	...	1	...	1	(S)		1	...
...	11,910,000	...	(479,399)	11,430,601	(S)	11,430,601	...	12,104,165
...	76,422	...	100	76,522	(S)	76,522	...	74,322
...	33,683,000,000	(2,174,000,000)	(1,569,206,024)	29,939,793,976	(S)	29,939,793,976	...	33,212,371,608
...	22,629,304,000	...	129,710,805	22,759,014,805	(S)	22,759,014,805	...	21,474,271,888
...	13,619,924,000	...	(157,688,000)	13,462,236,000	(S)	13,462,236,000	...	12,924,677,000
...	10,557,729,000	...	10,139,000	10,567,868,000	(S)	10,567,868,000	...	9,590,219,000
...	2,312,939,000	...	(9)	2,312,938,991	(S)	2,312,938,991	...	2,221,297,003
...	318,280,000	...	...	318,280,000	(S)	318,280,000	...	318,270,000
Department								
Operating expenditures								
Operating expenditures								
Operating expenditures								
Transfer from: TB Vote 15 ⁽¹⁾								
TB Vote 25 ⁽¹⁾								
TB Vote 30 ⁽¹⁾								
Total—Vote 1								
Grants and contributions								
Grants and contributions								
Grants and contributions								
Transfer to Vote 25 (Foreign Affairs and International Trade)								
Total—Vote 5								
7a For the purposes of subsection 193(4) of the <i>Budget Implementation Act, 2006</i> , the amount of the aggregate outstanding principal amount of all mortgages or hypothecs to which insurance policies that are subject to such agreements apply shall not at any time exceed is \$250,000,000,000								
Contributions to employee benefit plans								
Minister of Finance—Salary and motor car allowance								
Interest and other costs (<i>Financial Administration Act</i>)								
Canada health transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i>)								
Fiscal equalization (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i>)								
Canada social transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i>)								
Territorial financing (Part I.1— <i>Federal-Provincial Fiscal Arrangements Act</i>)								
Payments (encashment of notes) to International Development Association (<i>Breiton Woods and Related Agreements Act</i> and previous years' Appropriation Acts)								

Ministry Summary—Continued

Source of authorities				Disposition of authorities				
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers					
\$	\$	\$	\$		\$	\$	\$	\$
...	150,000,000	...	...	(S)	150,000,000	...	...	250,000,000
...	147,000,000	...	(20,631,619)	(S)	126,368,381	...	...	182,736,446
...	32,000,000	...	(31,962)	(S)	31,968,038	...	...	31,821,579
...	(717,374,000)	45,516,000	339,199,034	(S)	(332,658,966)	...	...	(943,805,343)
...	(3,256,839,000)	208,950,000	73,977,000	(S)	(2,973,912,000)	...	...	(2,719,889,000)
...	...	229,000,000	(59,000,000)	(S)	170,000,000	...	...	...
...	...	500,000,000	...	(S)	500,000,000	...	...	...
...	...	400,000,000	...	(S)	400,000,000	...	...	...
...	...	240,000,000	...	(S)	240,000,000	...	...	...
...	...	31,204,000	...	(S)	31,204,000	...	...	...
...	...	5,000,000	...	(S)	5,000,000	...	...	...
...	...	705,000	...	(S)	705,000	...	...	...
68,571,831	...	...	...	(S)	...	...	68,571,831	...
6,430	...	...	2,558	(S)	...	6,430	2,558	...
...	...	...	18,293	(S)	18,293	...	...	17,912
...	...	...	2,302,530	(S)	2,302,530	...	...	1,847,616
...	...	...	121,722,883	(S)	121,722,883	...	...	89,177,411
...	...	...	...	(S)	...	...	...	4,382,899,649
68,578,261	79,952,542,422	(204,616,800)	(1,119,973,852)	Total budgetary	78,527,514,517	100,441,125	68,574,389	81,213,024,448

(S)	(L)	Advances pursuant to section 13(1) of the <i>Financial Consumer Agency of Canada Act</i> (Gross)	...	...	4,000,000	...	...	4,000,000
(S)	(L)	Advances pursuant to subsection 12(2) of the <i>Farm Credit Canada Act</i> (Gross)	...	...	47,104,810,000	...	...	3,840,000,000
(S)	(L)	Advances pursuant to section 19 of the <i>Business Development Bank of Canada Act</i> (Gross)	...	...	23,047,000,000	...	...	1,000,000,000
(S)	(L)	Advances pursuant to subsection 21(1) of the <i>Canada Mortgage and Housing Corporation Act</i> (Gross)	...	...	61,729,821,235	...	...	...
International Development Association								
L10		In accordance with the <i>Bretton Woods and Related Agreements Act</i> , the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$318,280,000 to the International Development Association (Gross)	...	...	...	...	...	...
L10a		In accordance with the <i>Bretton Woods and Related Agreements Act</i> , the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$384,280,000 to the International Development Association (Gross)	...	...	384,280,000	...	...	318,280,000
Total—Vote L10								
European Bank for Reconstruction and Development (EBRD)								
(S)	(L)	Payments and encashment of notes issued to the European Bank for Reconstruction and Development pursuant to section 6(2) of the <i>European Bank for Reconstruction and Development Agreement Act</i> —Capital subscriptions (Gross)	3,075,000	(425,083)	2,649,917	...	...	4,333,843
...	...	...	3,075,001	1 132,269,486,150	132,272,561,152	...	...	5,166,613,843
Total non-budgetary								
Total Department—Budgetary								
68,578,261	79,952,542,422	(204,616,800)	(1,119,973,852)	78,696,530,031	78,527,514,517	100,441,125	68,574,389	81,213,024,448
...	3,075,001	1 132,269,486,150	132,272,561,152	...	132,272,561,152	...	...	5,166,613,843
Auditor General								
15		Program expenditures	72,239,000	...	72,239,000	...	...	...
		Transfer from: TB Vote 5 (1)	57,537	...	57,537	...	...	...
		TB Vote 15 (1)	1,024,942	...	1,024,942	...	...	...
		TB Vote 25 (1)	3,572,050	...	3,572,050	...	...	...
		TB Vote 30 (1)	1,729,554	...	1,729,554	...	...	...
		Total—Vote 15	78,623,083	...	78,623,083	3,501,310	...	73,175,666
(S)		Contributions to employee benefit plans	9,314,554	...	9,314,554	...	...	9,145,731
(S)		Spending of proceeds from the disposal of surplus Crown assets	1,101	...	1,101	...	...	501
Total Agency—Budgetary								
...	81,859,000	...	6,079,738	87,938,738	84,437,428	3,501,310	...	82,321,898

Ministry Summary—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use			
\$	\$	\$	\$	\$	\$	\$	\$
6,000,000,000	6,000,000,000	...	6,000,000,000	...
6,000,000,000	6,000,000,000	...	6,000,000,000	...
Canada Deposit Insurance Corporation							
(L) Loans pursuant to the <i>Canada Deposit Insurance Corporation Act</i> , subsection 10.1. Limit \$6,000,000,000 (Net)							
Total Agency—Non-budgetary				...	...	...	...
Canadian International Trade Tribunal							
Program expenditures							
Transfer from: TB Vote 15 (1)				8,984,000	...	...	...
TB Vote 25 (1)				299,513	...	...	...
TB Vote 30 (1)				465,300	...	...	...
				189,766	...	...	...
Total—Vote 20				938,579	...	...	...
Contributions to employee benefit plans				1,070,472	...	...	...
(S) Spending of proceeds from the disposal of surplus Crown assets				104	...	104	...
Total Agency—Budgetary				11,009,155	1,190,072	104	10,061,413
Financial Consumer Agency of Canada							
(S) Payments under section 13 of the <i>Financial Consumer Agency of Canada Act</i>							
Spending of proceeds from the disposal of surplus Crown assets				9,464,551	...	...	7,938,670
Total Agency—Budgetary				9,464,654	6	97	...
Financial Transactions and Reports Analysis Centre of Canada							
25 Program expenditures							
Transfer from: TB Vote 15 (1)				49,391,000	...	...	...
TB Vote 25 (1)				347,148	...	...	...
TB Vote 30 (1)				1,830,052	...	...	...
				689,438	...	...	...
Total—Vote 25				52,257,638	...	...	...
(S) Contributions to employee benefit plans				270,547	6,169,755	...	47,072,219
Total Agency—Budgetary				56,763,185	...	...	4,050,206
				3,137,185	6,169,755	...	51,122,425

Office of the Superintendent of Financial Institutions

30	853,000	...	...	853,000	30	Program expenditures	...	...	853,000	...	...	873,000
	...	...	3,116	3,116		Transfer from: TB Vote 5 ⁽¹⁾
	...	...	15,582	15,582		TB Vote 15 ⁽¹⁾
	...	...	...	...		Total—Vote 30	...	...	868,582	3,116	...	873,000
	...	...	...	...		(S) Spending of revenues pursuant to subsection 17(2) of the <i>Office of the Superintendent of Financial Institutions Act</i>	...	...	...	...	...	...
	...	...	...	...		(S) Payments to defray the expenses arising out of the operations of the Office pursuant to sections 16 and 17 of the <i>Office of the Superintendent of Financial Institutions Act</i>	...	...	...	...	...	...
	...	...	...	...		Total authorized limit shall not, without Treasury Board approval, at any time exceed by more than \$40,000,000 the total of the assessments and revenues received and authorized by the Act to be spent	...	...	...	...	...	...
	60,555,754	...	...	60,555,754	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	(10,233,638)	...	70,789,392	(5,223,922)
	2,258	...	...	3,967			...	...	...	2,258	1,709	...
	60,558,012	853,001	...	61,431,419		Total Agency—Budgetary	...	...	(9,365,056)	5,374	70,791,101	(4,350,922)
						PPP Canada Inc. ⁽²⁾						
					32a	Payments to PPP Canada Inc. for operations and program delivery	...	...	...	2,900,000	...	...
					33a	Payments to PPP Canada Inc. for P3 Fund investments	...	...	...	92,600,000	...	...
					(S)	Payments to PPP Canada Inc. (<i>Budget and Economic Statement Implementation Act, 2007</i>)	...	...	3,430,000	...	...	...
						Total Agency—Budgetary	...	...	3,430,000	95,500,000	...	...
						Total Ministry—Budgetary	...	...	78,675,893,849	206,807,642	139,365,691	81,360,117,932
	129,136,279	80,099,032,423	(104,116,800)	(1,101,984,720)		Non-budgetary	...	...	132,272,561,152	...	6,000,000,000	5,166,613,843
	6,000,000,000	3,075,001	1	132,269,486,150			...	...	...	...	...	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

(2) During the year, PPP Canada Inc. was created.

Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Department																		
Transfer and taxation payment programs—																		
Budgetary	68,593,220	21,298					48,302,753,368	48,214,587,199		...	...		386,929,917	386,929,917	...	48,371,346,598	48,214,608,597	
Non-budgetary	...	...					...	...		...	...		...	...	...	...	...
Treasury and financial affairs—																		
Budgetary	30,190,187,770	30,190,187,770					...	...		...	...		...	...	...	30,190,187,770	30,190,187,770	
Non-budgetary	...	...					...	...		...	...		...	...	...	...	...
Economic and fiscal policy framework	135,305,163	122,640,904					90,500	90,500		400,000	13,254		...	...	...	131,885,631,235	131,885,631,235	
Sub-total—																		
Budgetary	30,394,086,163	30,312,850,072					48,302,843,868	48,214,677,699		400,000	13,254		...	...	...	30,190,187,770	30,190,187,770	
Non-budgetary	...	...					...	...		...	...		...	...	...	78,696,530,031	78,527,514,517	
Revenues netted against expenditures	(400,000)	(13,254)					...	...		(400,000)	(13,254)		...	...	...	132,272,561,152	132,272,561,152	
Total Department—																		
Budgetary	30,393,686,163	30,312,836,818					48,302,843,868	48,214,677,699		...	...		...	...	...	78,696,530,031	78,527,514,517	
Non-budgetary	...	...					...	...		...	...		...	...	...	132,272,561,152	132,272,561,152	
Auditor General																		
Legislative auditing	87,938,738	84,437,428					...	...		...	...		...	...	...	87,938,738	84,437,428	
Total Agency—																		
Budgetary	87,938,738	84,437,428					...	...		...	...		...	...	...	87,938,738	84,437,428	
Canada Deposit Insurance Corporation—																		
Non-budgetary	...	...					...	...		...	...		...	...	...	6,000,000,000	...	
Canadian International Trade Tribunal																		
Adjudication of trade cases (quasi-judicial role)	10,826,155	9,664,172					...	...		...	...		...	...	...	10,826,155	9,664,172	

General economic inquiries and references (advisory role)	183,000	154,807	...	...	...	...	...	...	183,000	154,807
Total Agency—Budgetary	11,009,155	9,818,979	...	...	...	...	...	...	11,009,155	9,818,979
Financial Consumer Agency of Canada—Budgetary	9,464,654	9,464,551	...	...	...	...	...	...	9,464,654	9,464,551
Financial Transactions and Reports Analysis Centre of Canada										
Collection, analysis and dissemination of financial information	54,963,185	49,393,430	...	...	1,800,000	1,200,000	...	...	56,763,185	50,593,430
Total Agency—Budgetary	54,963,185	49,393,430	...	...	1,800,000	1,200,000	...	...	56,763,185	50,593,430
Office of the Superintendent of Financial Institutions										
Office of the chief actuary	5,680,582	5,312,810	...	...	...	...	4,812,000	4,731,084	...	868,582
Regulation and supervision of federally regulated financial institutions	134,569,837	75,711,153	5,608,000	1,391,590	...	...	79,615,000	85,566,788	...	60,562,837
Regulation and supervision of federally regulated private pension plans	5,896,000	5,966,270	625,000	231,874	...	...	6,521,000	8,216,352	...	(2,018,208)
International assistance	1,901,000	2,158,565	...	...	...	...	1,901,000	1,623,094	...	535,471
Sub-total	148,047,419	89,148,798	6,233,000	1,623,464	...	...	92,849,000	100,137,318	...	61,431,419
Revenues netted against expenditures	(92,849,000)	(100,137,318)	...	...	...	...	(92,849,000)	(100,137,318)	...	...
Total Agency—Budgetary	55,198,419	(10,988,520)	6,233,000	1,623,464	...	...	...	...	61,431,419	(9,365,056)
PPP Canada Inc.—⁽¹⁾ Budgetary	98,930,000	3,430,000	...	...	...	...	...	...	98,930,000	3,430,000
Total										
Ministry—Budgetary	30,711,190,314	30,458,392,686	6,233,000	1,623,464	48,304,643,868	48,215,877,699	...	...	79,022,067,182	78,675,893,849
Non-budgetary	...	...	...	...	...	...	...	...	138,272,561,152	132,272,561,152

(1) During the year, PPP Canada Inc. was created.

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Used in the current year	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates				Variance	
\$	\$	\$	\$	\$	\$	\$	\$
...	300,600,000	(47,000,000)	...	253,600,000	172,110,637	81,489,363	...
...	51,200,000	100,000,000	...	151,200,000	149,280,379	1,919,621	...
...	351,800,000	53,000,000	...	404,800,000	321,391,016	83,408,984	...
Department Grants							
Compensation to canadian agencies or entities established by an Act of Parliament for reduction of debts of debtor countries							
...	...	...	...	253,600,000	...	...	231,475
...	...	...	...	151,200,000	...	...	50,490,013
...	351,800,000	53,000,000	...	404,800,000	321,391,016	83,408,984	50,721,488
Contributions							
Compensation to canadian agencies or entities established by an Act of Parliament for reduction of debts of debtor countries							
...	23,000,000	...	(2,090,500)	20,909,500	16,152,315	4,757,185	42,645,822
...	...	234,400,000	...	234,400,000	234,400,000	...	...
...	...	...	90,500	90,500	90,500	...	9,832
...	23,000,000	234,400,000	(2,000,000)	255,400,000	250,642,815	4,757,185	42,655,654
Other transfer payments							
...	22,629,304,000	...	129,710,805	22,759,014,805	22,759,014,805	...	21,474,271,888
...	13,619,924,000	...	(157,688,000)	13,462,236,000	13,462,236,000	...	12,924,677,000
...	10,557,729,000	...	10,139,000	10,567,868,000	10,567,868,000	...	9,590,219,000
...	2,312,939,000	...	(9)	2,312,938,991	2,312,938,991	...	2,221,297,003
...	318,280,000	...	...	318,280,000	318,280,000	...	318,270,000
...	150,000,000	...	...	150,000,000	150,000,000	...	250,000,000
...	32,000,000	...	(31,962)	31,968,038	31,968,038	...	31,821,579
...	(717,374,000)	45,516,000	339,199,034	(332,658,966)	(332,658,966)	...	(943,805,343)
...	(3,256,839,000)	208,950,000	73,977,000	(2,973,912,000)	(2,973,912,000)	...	(2,719,889,000)
...	...	229,000,000	(59,000,000)	170,000,000	170,000,000	...	...
...	...	500,000,000	...	500,000,000	500,000,000	...	...
...	...	400,000,000	...	400,000,000	400,000,000	...	...
...	...	240,000,000	...	240,000,000	240,000,000	...	...
...	...	31,204,000	...	31,204,000	31,204,000	...	...
...	...	5,000,000	...	5,000,000	5,000,000	...	...

(S) Canada Social Transfer Transition Protection									
...	...	705,000	...	705,000	...	705,000	...	...	...
...
...
...	45,645,963,000	1,660,375,000	336,305,868	47,642,643,868	...	47,642,643,868	...	...	4,382,863,391
...	46,020,763,000	1,947,775,000	334,305,868	48,302,843,868	...	48,214,677,699	...	...	47,529,725,518
Financial Transactions and Reports Analysis Centre of Canada									
Contributions									
...	1,800,000	...	...	1,800,000	...	1,200,000	600,000	...	1,300,000
...	1,800,000	...	...	1,800,000	...	1,200,000	600,000	...	1,300,000
...	46,022,563,000	1,947,775,000	334,305,868	48,304,643,868	...	48,215,877,699	88,766,169	...	47,624,402,660
(S) Statutory transfer payment.									

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Budgetary (respendable revenues)			
Economic and fiscal policy framework finance	400,000	13,254	57,780
Total Department—Budgetary	400,000	13,254	57,780
Office of the Superintendent of Financial Institutions			
Budgetary (respendable revenues)			
Office of the chief actuary	4,812,000	4,731,084	4,548,001
Regulation and supervision of federally regulated financial institutions	79,615,000	85,566,788	76,708,438
Regulation and supervision of federally regulated private pension plans	6,521,000	8,216,352	7,220,181
International assistance	1,901,000	1,623,094	1,582,000
Total Agency—Budgetary	92,849,000	100,137,318	90,058,620
Total Ministry— Budgetary	93,249,000	100,150,572	90,116,400

Revenues

Department	Current year	Previous year
	\$	\$
Other revenues—		
Return on investments— ⁽¹⁾		
Cash and accounts receivable—Cash—		
Chartered banks	33,973,704	60,047,705
Short term deposits	147,521,515	225,791,019
Receiver General balance at the Bank of Canada	165,204,971	74,821,887
Foreign exchange accounts—		
International reserves held in the Exchange Fund Account—		
Transfer of profits	1,852,821,009	1,828,151,343
International Monetary Fund—Subscriptions—Transfer of profits	8,386,300	9,292,106
Loans, investments and advances—		
Bank of Canada—Transfer of profits	1,757,121,838	1,921,014,228
Canada Development Investment Corporation—		
Dividends	217,000,000	234,200,000
Canada Mortgage and Housing Corporation	525,657,490	...
Farm Credit Canada	168,509,871	19,944,678
Business Development Bank of Canada	105,816,785	1,870,490
Federal-provincial fiscal arrangements	58,944	58,944
Municipal Development and Loan Board	3,604	5,070
International Monetary Fund—Poverty Reduction and Growth Facility	11,310,888	14,111,141
Financial Consumer Agency of Canada	72,823	125,193
Other accounts:		
Public Works and Government Services—		
Consulting and Audit Canada Revolving Fund	73,853	157,563
	4,993,533,595	4,389,591,367
Refunds of previous years' expenditures—		
Refund of salaries, goods and services	164,061	88,098
Adjustments to prior year's payables	688,948	846,540
	853,009	934,638
Sales of goods and services—		
Rights and privileges	68,932	...
Sales of goods and information products—		
Sale of other publications	13,269	59,086
Other fees and charges—		
Fines, penalties and forfeitures—Fees—		
User charges	5,679	...
Access to information	...	5,745
	87,900	64,831

Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Proceeds from the disposal of surplus Crown assets			Financial Consumer Agency of Canada		
Miscellaneous revenues—			Other revenues—		
Domestic coinage	171,195,022	203,566,389	Sales of goods and services—	7,626,298	6,931,811
Net gain on exchange	179,333,036	44,420,085	Services of a regulatory nature	20	10
Sale of real property to Canada Lands Company Limited	2,886,290	5,183,750	Sales of goods and information products		
Transfer from the following accounts which were unclaimed or outstanding for ten years or more—Outstanding Imprest Account—Unclaimed cheques	30,130,605	30,086,846	Other fees and charges—		
Unclaimed balances received from Bank of Canada in respect of chartered banks	174,615	1,448,893	Revenue from fines	50,000	76,000
Transfer from matured debt outstanding	2,698,603	5,435,669	Proceeds from the disposal of surplus Crown assets	7,676,318	7,007,821
Mortgage interest premium	21,334,493	13,850,820	Total Agency	7,676,415	7,007,827
Sundries	107,508	8,442	Financial Transactions and Reports Analysis Centre of Canada		
	407,860,172	304,000,894	Other revenues—		
Total Department	5,402,337,234	4,694,598,160	Refunds of previous years' expenditures—		
Auditor General			Refunds of previous years' expenditures	11,935	1,643
Other revenues—			Adjustments to prior year's payables	63,221	31,016
Refunds of previous years' expenditures—			Total Agency	75,156	32,659
Refunds of previous years' expenditures	7,215	59,240	Office of the Superintendent of Financial Institutions		
Adjustments to prior year's payables	8,043	27,843	Other revenues—		
	15,258	87,083	Sales of goods and services—		
Proceeds from the disposal of surplus Crown assets	1,101	501	Services of a regulatory nature	84,890,877	76,484,394
Miscellaneous revenues—			Services of a non-regulatory nature	7,482,958	9,153,931
Net gain on exchange	3,944	1,531	Sales of goods and information products	1,317	1,440
Sundries	868,269	274,184	Other fees and charges—		
	872,213	275,715	Revenue from fines	486,450	373,634
Total Agency	888,572	363,299	Proceeds from the disposal of surplus Crown assets	92,861,602	86,013,399
Canadian International Trade Tribunal			Miscellaneous revenues	1,709	2,258
Other revenues—			Gain on foreign exchange	8,787	118
Refunds of previous years' expenditures—			Total Agency	92,872,098	86,015,775
Refunds of previous years' expenditures	22,907	15,943			
Adjustments to prior year's payables	224,124	138			
	247,031	16,081			
Proceeds from the disposal of surplus Crown assets	104	...			
Miscellaneous revenues	1,226	735			
Total Agency	248,361	16,816			

Revenues—Concluded

	Current year	Previous year
	\$	\$
Ministry Summary		
Other revenues—		
Return on investments	4,993,533,595	4,389,591,367
Refunds of previous years' expenditures	1,190,454	1,070,461
Sales of goods and services	100,625,820	93,086,051
Proceeds from the disposal of surplus Crown assets	5,569	9,195
Miscellaneous revenues	408,742,398	304,277,462
Total Ministry	5,504,097,836	4,788,034,536

(1) Interest unless otherwise indicated.

SECTION 10

2008-2009

PUBLIC ACCOUNTS OF CANADA

Fisheries and Oceans

Department

Freshwater Fish Marketing Corporation

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Department

Strategic Outcome

Safe and Accessible Waterways (SAW).

Program Activity Descriptions

Canadian coast guard

The Canadian Coast Guard (CCG) delivers civilian marine services (vessels, aircraft, expertise, personnel and infrastructure) on behalf of other federal government departments or in support of federal agencies and organizations in the achievement of their own specific Government of Canada maritime priorities. CCG provides support to other parts of Fisheries and Oceans Canada (Science and Conservation and Protection), the Department of National Defence, Environment Canada, the Royal Canadian Mounted Police, the Department of Foreign Affairs, and Transport Canada among others.

Small craft harbours

The Small Craft Harbours Program directly, or indirectly through Harbour Authorities, operates and maintains a network of harbours, critical to the fishing industry, open, safe and in good repair. These harbours are necessary for the effective operation of the commercial fisheries that contribute to the Canadian economy, directly support employment and that indirectly create tens of thousands jobs, many in rural and isolated parts of Canada.

Science for safe and accessible waterways

This program provides scientific research, monitoring, advice, products and services and data management to ensure departmental and federal policies, programs, decisions, and regulations associated with safe, secure, and accessible waterways are informed by science advice. The science is provided through a network of re-

search facilities, in collaboration with other government departments, private sector, academia and international organizations.

Strategic Outcome

Sustainable Fisheries and Aquaculture (SFA).

Program Activity Descriptions

Fisheries management

The overall goal of fisheries management is the conservation of Canada's fisheries resources to ensure sustainable resource utilization through close collaboration with resource users and stakeholders based on shared stewardship. Fisheries Management is responsible for international fisheries conservation negotiations and relations, shared management of interception fisheries in international waters and management of the Aboriginal, commercial, recreational fishing in the coastal waters of Canada's three oceans.

Aquaculture

Aquaculture development in Canada benefits Canadian consumers and producers through the production of aquatic organisms (e.g. salmon, mussels) while upholding the ecological and socio-economic values associated with Canada's oceans and inland waters. Fisheries and Oceans Canada, as the lead federal organization for aquaculture, provides a horizontally managed and integrated intradepartmental approach, to create the conditions for a vibrant and innovative aquaculture industry that is environmentally and socially responsible, economically viable and internationally competitive.

The program is delivered in collaboration with other federal departments, provincial and territorial governments, industry, the private sector, non-government organizations, and other stakeholders.

Science for sustainable fisheries and aquaculture

Provision of advice and recommendations based on scientific research and monitoring, as well as the provision of products and services and the management of data on Canada's oceans and resources. This ensures departmental and federal policies, programs, decisions, and regulations associated with sustainable fisheries and aquaculture are informed by scientific knowledge. The science is provided through a network of research facilities, in collaboration with other government departments, private sector, academia and international organizations.

Strategic Outcome

Healthy and Productive Aquatic Ecosystems (HAPAE).

Program Activity Descriptions

Oceans management

Oceans management involves the conservation and sustainable use of Canada's oceans in collaboration with other levels of government, Aboriginal organizations and other non-government stakeholders through the development and implementation of objectives-based integrated oceans management plans and the application of marine conservation tools. Modern oceans management arrangements deal with a number of challenges including oceans health, marine habitat loss, declining biodiversity, growing demands for access to ocean resources and regulatory and jurisdictional complexities.

In collaboration with others, Habitat Management involves conserving and protecting fish and fish habitat from the impacts of activities occurring in and around fresh and marine fish-bearing waters, and improving (restoring and developing) fish habitat through the administration of the habitat protection provisions of the *Fisheries Act*, providing advice on related provisions of the Act, and the application of non-regulatory activities. It also involves conducting environmental assessments prior to regulatory decisions listed in the Law List Regulations of the *Canadian Environmental Assessment Act* and participating in other environmental assessment regimes. These activities are performed in a manner consistent with the *Species at Risk Act*; the Policy for the Management of Fish Habitat and other operational policies; consultation with Aboriginal groups; the goals and principles of sustainable development; and the policies and priorities of the federal government.

Science for healthy and productive aquatic ecosystems

This program provides research, monitoring, advice, products and services and data management to ensure departmental and federal policies, programs, decisions, and regulations associated with the integrated management of Canada's oceans and fish habitat resources are informed by science advice. The science is undertaken through a network of research facilities, in collaboration with other government departments, private sector, academia and international organizations.

Freshwater Fish Marketing Corporation

Strategic Outcome

To regulate interprovincial and export trade in freshwater fish.

Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	1,178,250,000	...	...	1,178,250,000	1				
...	...	5,995,286	...	5,995,286	1a				
...	1b				
...	...	33,273,217	...	33,273,217	1c				
...	...	1	...	693,800	1				
...	156,947	...				
...	1,305,000	...				
...	65,000	...				
...	190,695	...				
...	4,229,327	...				
...	2,961,158	...				
...	33,806,838	...				
...	49,240,964	...				
...	21,794,683	...				
...	(7,027,500)	...				
...	(25,000)	...				
...	(144,457)	...				
...	1,178,250,000	39,268,504	107,247,455	1,324,765,959					
...	294,650,000	...	...	294,650,000	5				
...	...	3,312,000	...	3,312,000	5a				
...	...	12,954,945	...	12,954,945	5b				
...	294,650,000	16,266,945	...	310,916,945					
...	90,461,000	...	...	90,461,000	10				
...	...	1	...	1	10a				
...	10b				
...	...	4,843,100	...	4,843,100	...				
...	...	1	...	1	10c				
...	7,027,500	...				
...	34,000	34,000	...				
Department									
Operating expenditures									
Transfer of \$156,947 from National Defence Vote 1, and \$22,500 from Canadian Heritage Vote 5									
Transfer of \$1,546,173 from Fisheries and Oceans Vote 10, \$1,305,000 from Transport Vote 1, \$549,800 from Environment Vote 1, \$42,500 from Canadian Heritage Vote 5, and \$15,000 from National Defence Vote 5									
Transfer of \$2,683,154 from Fisheries and Oceans Vote 10, \$175,695 from National Defence Vote 5, and \$144,000 from Environment Vote 1									
Transfer from: Vote 1 (Environment)									
Vote 1 (National Defence)									
Vote 1 (Transport)									
Vote 5 (Canadian Heritage)									
Vote 5 (National Defence)									
Vote 10									
TB Vote 5 (1)									
TB Vote 15 (1)									
TB Vote 25 (1)									
TB Vote 30 (1)									
Transfer to: Vote 10									
Vote 10 (Indian Affairs and Northern Development)									
Vote 50 (Treasury Board)									
Total—Vote 1									
...	1,278,302,087	46,463,872	...	1,210,815,199
Capital expenditures									
Capital expenditures									
Total—Vote 5									
Grants and contributions									
Transfer of \$3,945,000 from Fisheries and Oceans Vote 1									
Transfer of \$1,722,500 from Fisheries and Oceans Vote 1, and \$34,000 from Canadian Heritage Vote 5									
Transfer of \$1,360,000 from Fisheries and Oceans Vote 1									
Transfer from: Vote 1									
Vote 5 (Canadian Heritage)									
Total—Vote 5									
...	249,382,299	61,534,646	...	211,207,177

Program Activity

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Canadian coast guard	595,130,573	573,554,604	234,414,587	172,851,651	5,392,000	5,333,072	51,978,000	42,128,197	...	...	782,959,160	709,611,130
Fisheries management	328,993,450	314,751,295	4,716,842	6,325,672	79,607,011	76,662,935	...	...	...	...	413,317,303	397,739,902
Science for sustainable fisheries and aquaculture	211,472,114	199,776,835	29,649,007	25,246,874	626,900	618,912	...	...	...	...	241,748,021	225,642,621
Habitat management	119,442,256	120,478,622	709,273	623,572	3,246,400	3,103,177	...	...	...	...	123,397,929	124,205,371
Small craft harbours	87,342,606	83,738,360	30,634,505	32,126,501	4,141,000	3,912,157	...	...	...	...	122,118,111	119,777,018
Science for healthy and productive aquatic ecosystems	76,315,593	77,350,580	8,808,030	8,728,590	95,000	95,000	...	...	...	...	85,218,623	86,174,170
Science for safe and accessible waterways	50,297,889	48,579,339	1,683,733	3,214,820	164,600	164,565	...	...	...	...	52,146,222	51,958,724
Oceans management	25,894,832	20,775,847	264,136	232,238	95,001	50,000	...	...	...	...	26,253,969	21,058,085
Aquaculture	8,426,885	6,671,513	36,832	32,381	4,700,600	4,674,534	...	...	...	...	13,164,317	11,378,428
Sub-total	1,503,316,198	1,445,676,995	310,916,945	249,382,299	98,068,512	94,614,352	51,978,000	42,128,197	...	...	1,860,323,655	1,747,545,449
Revenues netted against expenditures	(51,978,000)	(42,128,197)	...	...	...	...	(51,978,000)	(42,128,197)	...	...	...	...
Total Department—Budgetary	1,451,338,198	1,403,548,798	310,916,945	249,382,299	98,068,512	94,614,352	...	...	...	...	1,860,323,655	1,747,545,449
Freshwater Fish Marketing Corporation—Non-budgetary	...	...	...	...	...	...	...	...	50,000,000	...	50,000,000	...
Total Ministry—Budgetary	1,451,338,198	1,403,548,798	310,916,945	249,382,299	98,068,512	94,614,352	...	...	...	...	1,860,323,655	1,747,545,449
Non-budgetary	...	...	...	...	...	...	...	...	50,000,000	...	50,000,000	...

Transfer Payments

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use				
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
Department Grants								
...	500,000	1	2,000,000	2,500,001	2,275,000	225,001	...	810,000
...	238,000	...	135,000	373,000	300,565	72,435	...	394,596
...	...	...	...	...	...	...	...	1,653,910
...	738,000	1	2,135,000	2,873,001	2,575,565	297,436	...	2,858,506
Contributions								
...	57,275,000	74,871	3,151,192	60,501,063	58,295,178	2,205,885	...	32,858,670
...	22,750,200	68,230	(6,614,782)	16,203,648	16,203,648	...	...	25,802,234
...	4,731,000	...	181,000	4,912,000	4,912,000	...	...	4,901,000
...	2,087,000	...	(1,125,000)	962,000	399,956	562,044	...	410,680
...	1,875,000	...	945,000	2,820,000	2,816,677	3,323	...	2,018,227
...	400,000	...	465,800	865,800	838,412	27,388	...	679,198
...	390,800	...	604,500	995,300	756,167	239,133	...	974,436
...	214,000	...	...	214,000	194,025	19,975	...	210,085
...	...	...	1,641,000	1,641,000	1,637,158	3,842	...	...
...	...	4,700,000	...	4,700,000	4,673,934	26,066	...	...

Transfer Payments—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in							
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	1,380,700	1,380,700	1,311,632	69,068	...	1,068,343
...	...	...	...	...	...	...	...	1,586,198
...	89,723,000	4,843,101	629,410	95,195,511	92,038,787	3,156,724	...	70,509,071
				Total—Contributions				
...	90,461,000	4,843,102	2,764,410	98,068,512	94,614,352	3,454,160	...	73,367,577
				Total Ministry				

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Department			
Budgetary (respendable revenues)			
Canadian coast guard			
Marine navigation service fees	27,717,700	31,105,820	30,712,464
Maintenance dredging services tonnage fees	6,620,000	5,869,623	5,372,167
Employee deductions for employee housing	39,300	...	...
Coast guard radio tolls	75,000	23,829	26,394
Icebreaking services fees	13,824,000	4,808,665	5,202,482
Canadian Coast Guard College	3,700,000	36	61
Sundries	2,000	320,224	392,054
Total Ministry— Budgetary	51,978,000	42,128,197	41,705,622

Revenues

	Current year	Previous year
	\$	\$
Department		
Other revenues—		
Return on investments— ⁽¹⁾	...	107,467
Loans to haddock fishermen	...	107,467
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	1,806,374	2,475,241
Adjustments to prior year's payables	4,607,759	2,710,835
	6,414,133	5,186,076
Sales of goods and services—		
Rights and privileges—		
Fees	500	1,600
Licences	42,611,289	43,863,395
Oyster leases	227,646	210,241
Bait	5,249	4,729
Vessel and fishermen registrations	380,955	410,930
Small craft harbours—		
Wharfage, berthage and leases	1,200,938	1,434,987
Licences	6,224	11,884
Other wharf revenues	1,618	2,621
	44,434,419	45,940,387
Services of a non-regulatory nature—		
Rental of land, buildings, vehicles and machinery	436,991	458,775
Sundries	1,925,460	1,558,389
Respendable revenues—		
Net-voted revenues—Invoiced—		
Canadian Coast Guard College	37	61
Icebreaking services	5,110,195	5,601,700
Marine service fees	31,277,450	30,401,439
Maintenance dredging services tonnage fees	6,569,927	5,624,953
Rental of land, buildings, vehicles and machinery	9,591	13,639
Telecommunications	22,372	26,984
Sundries	361,620	369,415
	45,713,643	44,055,355
Sales of goods and information products—		
Proceeds from sale of publications	1,696,753	1,948,109
Sundries	66,780	16,356
	1,763,533	1,964,465
	91,911,595	91,960,207

Revenues—Concluded

	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets	1,977,491	3,733,483
Miscellaneous revenues—		
Seizures and forfeitures	198,770	294,187
Fines	1,244,790	1,304,476
Net gain on exchange	11,732	...
Sundries	1,135,011	965,440
	2,590,303	2,564,103
Total Ministry	102,893,522	103,551,336

(1) Interest unless otherwise indicated.

SECTION 11

2008-2009

PUBLIC ACCOUNTS OF CANADA

Foreign Affairs and International Trade

Department

Canadian Commercial Corporation

Canadian International Development
Agency

International Development Research
Centre

International Joint Commission

NAFTA Secretariat—Canadian Section

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Department

Strategic Outcome

Canada's International Agenda: The international agenda is shaped to Canada's benefit and advantage in accordance with Canadian interests and values.

Program Activity Descriptions

International policy advice and integration

This program activity provides strategic direction, intelligence and advice, including integration and coordination of Canada's foreign and international economic policies. It allows the department to plan and strategically coordinate its international activities with a view to integrating Canada's foreign and international economic policies. This is carried out by working to improve coordination within DFAIT, with other government departments and relevant stakeholders, and by utilizing advice provided from missions to develop all-of-government approaches that integrate different organizational mandates and perspectives to advance Canadian interests and values. The main target groups are other government organizations, policy and program groups within DFAIT, Heads of Mission and key mission personnel.

Diplomacy and advocacy

This program activity engages and influences international players and delivers international programs and diplomacy. It allows Canada to implement its international policies to foreign audiences inside and outside of Canada and thus fulfill the mandated roles and responsibilities that are associated with the diplomatic work of a foreign and international trade ministry.

This work is done by liaising with decision makers at all levels in other countries and hosting events where key messages can be advocated. It includes utilizing provincial expertise in specific areas of interest to them

to advance Canada's overall international policy. Additionally, it uses strategic promotion activities, including public diplomacy, as vehicles to promote Canadian views on issues of concern to Canadians and uses a number of discretionary grant and contribution programs to further Canada's interests abroad.

The main target groups are foreign decision makers in Canada and abroad, foreign publics, other levels of government within Canada, key constituencies within other countries (e.g. security and defence-related communities) and legislators.

Strategic Outcome

International Services for Canadians: Canadians are satisfied with commercial, consular and passport services.

Program Activity Descriptions

International commerce

This program activity manages and delivers commerce services and advice to Canadian business. It helps Canadian business succeed in international markets by providing expert counsel and advice and managing and delivering value-added services to Canadian business pursuing international business opportunities. This work is conducted through support to qualified business clients. The main target groups are Canadian business clients who are currently operating abroad or who have demonstrated a capacity to do so.

Consular affairs

This program activity manages and delivers consular services and advice to Canadians. This work is done through consular agents and officers at missions abroad and through the use of the website, www.voyage.gc.ca. The main target groups are Canadians outside of Canada or Canadians planning to travel or live abroad.

Passport Canada special operating agency (Revolving Fund)

This program activity manages and delivers passport services through the use of the Passport Canada Revolving Fund. It enables the issuance of secure travel documents to Canadians, which facilitates their travel and contributes to international and domestic security. This work is done through the authentication of identity and entitlement of applicants using a diversity of service channels and the production of secure travel documents. The main target group is Canadian travelers.

Strategic Outcome

Canada's International Platform: The Department of Foreign Affairs and International Trade maintains a mission network of infrastructure and services to enable the Government of Canada to achieve its international priorities.

Program Activity Descriptions

Canada's international platform: support at headquarters

This program activity manages and delivers services and infrastructure at headquarters to enable Canada's representation abroad. This work is done by coordinating with the various branches, bureaus and divisions within DFAIT and with the 27 other partner departments and co-locators who are deployed overseas. The main target group is the Government of Canada network of missions abroad, departmental branches, bureaus and divisions, as well as the 27 partner departments and co-locators.

Canada's international platform: support at missions abroad

This program activity manages and delivers services and infrastructure at missions to enable Canada's repre-

Program Activity Descriptions

Countries of concentration

Engaging in long-term development assistance programming in countries of concentration to enhance their capacity to achieve development goals, through expertise, dialogue and resources. Such programming involves direct contacts between CIDA and recipient countries and is developed through consultation and co-operation with partners internationally, in Canada and in these countries. It also includes various country programs, projects and development activities as well as policy dialogue.

Fragile states and countries experiencing humanitarian crisis

Programming development and/or humanitarian assistance in fragile states and/or countries in crisis to reduce vulnerability of crisis-affected people and restore capacity of public institutions and society, through different means: government-wide responses, using a variety of mechanisms to respond to the many specific needs and risks or, timely and effective action. In both cases, partnerships with institutional organizations offer flexibility and expertise to provide adequate responses.

Selected countries and regions

The purpose of CIDA's development assistance programming in selected countries and regions, eligible for Canadian international assistance, is to enhance the capacity of these countries and regions to achieve stability and/or development goals and contribute to Canada's international interests, through expertise, dialogue and resources. It can also require linkages and/or partnerships between Canadian partners and their local partners.

Multilateral, international and Canadian institutions

Through its engagement with multilateral, Canadian and international institutions, CIDA seeks to influence institutional policies and practices to strengthen the ability of institutions and to maximize program effectiveness in order to enhance the capacity and effectiveness of partner institutions in achieving development goals. CIDA's engagement includes the provision of expertise and core funding, as well as its participation on decision-making and advisory committees and boards.

Strategic Outcome

Sustained support and informed action by Canadians in international development.

Program Activity Descriptions

Engaging Canadian citizens

Providing opportunities for Canadians to increase their awareness, deepen their understanding, and engage in international development. Canadian engagement is a vital element of effective development. It enables CIDA and its partners to draw from a broad range of expertise and financial resources across the country to implement aid initiatives. It also provides an ongoing basis for commitment on the part of the Government of Canada to international development cooperation.

International Development Research Centre

Strategic Outcome

Stronger capacity in developing countries to research and propose solutions that support sustainable and equitable development and poverty reduction.

sentation abroad. This work is done by coordinating with the various branches, bureaus and divisions within DFAIT and with the 27 other partner departments and co-locators who are deployed overseas. It ensures that human resources services, financial management services, asset and materiel services, comptrollership services, mail and diplomatic courier services, and acquisition of bandwidth are in place at missions to support Canada's international policy objectives and program delivery abroad. The main target group is the Government of Canada network of missions abroad, departmental branches, bureaus and divisions, as well as the 27 partner departments and co-locators.

Canadian Commercial Corporation

Strategic Outcome

Enhanced market access for Canadian exporters to complex international public sector markets.

Program Activity Descriptions

Aerospace, defence and security branch

This consists of export sales in the aerospace, defence and security sectors. These include sales to all levels of government.

International development branch

This is non-Defence Protection Sharing Agreement (DPSA) and non-aerospace, defence and security business consisting of supply and construction projects in a variety of other sectors and can include sales to all levels of government, federal, state and municipal.

Canadian International Development Agency

Strategic Outcome

Increased achievement of development goals, consistent with Canada's foreign policy objectives.

Program Activity Descriptions

Conducting development research

Represents the grants to recipients and in-house work made to scientific and technical research projects that contribute to improving the lives of people in developing countries.

Building research capacity

Services that enhance scientific excellence within development research, including support on problem definition, methodology, research management and linking with relevant audiences. These services also allow International Development Research Centre (IDRC) to monitor projects, share results, and learn from experience.

International Joint Commission

Strategic Outcome

Prompt and effective prevention and/or resolution of potential disputes under the Boundary Waters Treaty and Great Lakes Water Quality Agreement to ensure they have no negative impact on Canada-US relations.

Program Activity Descriptions

Boundary waters treaty

The issuing of orders of approval in response to applications for the use, obstruction or diversion of waters that flow along and/or across the boundary if such uses affect the natural water levels or flows on the other side; undertaking investigations of specific issues (references) when requested by governments; and the provision to make binding decisions on matters referred to it by the governments.

Great Lakes water quality agreement

To evaluate progress toward restoring and maintaining the chemical, physical and biological integrity of the waters of the Great Lakes basin ecosystem.

NAFTA Secretariat—Canadian Section

Strategic Outcome

A highly efficient, impartial and rules-based international trade dispute resolution process that benefits Canadian exporters to NAFTA countries, as well as NAFTA country exporters doing business in Canada.

Program Activity Descriptions

Administration of international trade dispute settlement mechanisms

Appropriate administration of international trade dispute settlement mechanisms that ensures unbiased administrative processes, security and fairness, while providing quality services. This program includes support to committees and panels, support to the Free Trade Commission as well as liaison and coordination with other national sections.

Ministry Summary

Available from previous years	Source of authorities				Vote	Department	Disposition of authorities			
	As shown in	Adjustments, Supplementary Estimates	Adjustments, warrants and transfers	Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	1,223,521,000	...	...	1,223,521,000	1 1a	Operating expenditures Transfer of \$1,000,000 from Foreign Affairs and International Trade Vote 10, \$4,749,600 from Foreign Affairs and International Trade Vote 25, \$2,935,800 from Agriculture and Agri-Food Vote 1, \$2,435,000 from Public Safety and Emergency Preparedness Vote 20, \$2,400,700 from Public Safety and Emergency Preparedness Vote 10, \$750,000 from Western Economic Diversification Vote 5, \$750,000 from Atlantic Canada Opportunities Agency Vote 5, \$617,100 from Canadian Heritage Vote 1, \$407,540 from Health Vote 40, and \$80,000 from Veterans Affairs Vote 1				
...	...	7,392,940	...	7,392,940	1b	Transfer of \$2,100,000 from Foreign Affairs and International Trade Vote 5, \$398,700 from Foreign Affairs and International Trade Vote 25, \$831,400 from Agriculture and Agri-Food Vote 30, \$700,000 from Economic Development Agency of Canada for the Regions of Quebec Vote 5, \$671,700 from National Defence Vote 1, \$507,600 from Public Safety and Emergency Preparedness Vote 10, \$500,000 from Industry Vote 55, \$248,800 from Agriculture and Agri-Food Vote 1, \$147,700 from Transport Vote 1, \$182,700 from Public Safety and Emergency Preparedness Vote 1, \$58,900 from Public Safety and Emergency Preparedness Vote 50 and \$36,000 from Transport Vote 5				
...	...	14,176,681	...	14,176,681	1c	Transfer of \$4,100,000 from Foreign Affairs and International Trade Vote 5, \$175,000 from Foreign Affairs and International Trade Vote 10, \$935,524 from Foreign Affairs and International Trade Vote 25, \$3,231,500 from Citizenship and Immigration Vote 1, and \$115,000 from Public Safety and Emergency Preparedness Vote 1				
...	...	18,359,892	...	18,359,892		Transfer from: Vote 1 (Agriculture and Agri-Food) Vote 1 (Canadian Heritage) Vote 1 (Citizenship and Immigration) Vote 1 (National Defence) Vote 1 (Veterans Affairs) Vote 1 (Public Safety and Emergency Preparedness) Vote 1 (Transport) Vote 5				
...	...	3,184,600	...	3,184,600						
...	...	617,100	...	617,100						
...	...	3,231,500	...	3,231,500						
...	...	671,700	...	671,700						
...	...	80,000	...	80,000						
...	...	297,700	...	297,700						
...	...	147,700	...	147,700						
...	...	6,200,000	...	6,200,000						

Ministry Summary—Continued

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	750,000	750,000					
...	700,000	700,000					
...	750,000	750,000					
...	56,000	56,000					
...	1,175,000	1,175,000					
...	2,908,300	2,908,300					
...	2,435,000	2,435,000					
...	6,083,824	6,083,824					
...	831,400	831,400					
...	407,540	407,540					
...	58,900	58,900					
...	500,000	500,000					
...	4,951,354	4,951,354					
...	16,989,959	16,989,959					
...	48,445,027	48,445,027					
...	21,992,512	21,992,512					
...	(2,334,075)	(2,334,075)					
...	(415,683)	(415,683)					
...	(11,415,000)	(11,415,000)					
...	(52,600)	(52,600)					
...	1,223,521,000	39,929,513	109,247,758	1,372,698,271					
...	122,670,000	...	...	122,670,000	5	1,361,526,975	11,171,296	...	1,221,975,746
...	5a				
...	...	7,700,000	...	7,700,000					
...	...	29,012,619	...	29,012,619	5b				

Ministry Summary—Continued

Source of authorities			Vote	Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates				Adjustments, warrants and transfers	Total available for use
\$	\$	\$	\$	\$	\$	\$	\$
...	250,000	...	(120,630)	(S)	129,370	...	182,293
74,348,073	...	...	...	(S)	22,097,676	...	(19,409,145)
...	4,200,000	...	(4,200,000)	(S)			
...	...	...	610,320				
...	4,200,000	...	(3,589,680)		610,320	...	95,364,137
...	...	...	32,107	(S)			
...	...	...	11,642	(S)	32,107	...	128,853
989,055	...	...	2,106,847	(S)	11,642	...	5,035
...	...	...	9,230,985	(S)	2,391,986	...	2,465,607
...	...	...	7,879,025	(S)	9,230,985	...	7,783,917
...	...	...	...	(S)	7,879,025	...	10,030,053
...	...	10,300,000	10,300,000	(S)	10,300,000	...	10,000,000
...	...	500	500	(S)	500	...	...
...	...	...	...		...	...	354,912,049
75,337,128	2,111,324,844	201,389,127	198,124,583		2,508,093,951	25,127,418	2,670,910,578
Total budgetary							
Working capital advance for loans and advances to personnel working or engaged abroad in accordance with Vote L12c, <i>Appropriation Act No. 1, 1971</i> . Limit \$22,500,000 (Net)				L11			
8,008,736	...	...	8,008,736	L12	3,741,779	...	4,266,957
Working capital advance for advances to posts abroad in accordance with Vote 630, <i>Appropriation Act No. 2, 1954</i> , amended by Vote L12, <i>Appropriation Act No. 3, 1989-90</i> . Limit \$50,000,000 (Net)							
23,711,719	...	...	23,711,719		13,022,139		10,689,580

Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Vote	Disposition of authorities				Used in the current year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
\$	\$	\$	\$		\$	\$	\$	\$	\$
...	...	...	(6,083,824)		(6,083,824)				
...	...	...	(3,038,700)		(3,038,700)				
...	...	...	(250,000)		(250,000)				
...	...	...	(6,700,000)		(6,700,000)				
...	2,553,452,000	394,729,208	(1,054,032)		2,947,127,176				
...	25,784,000	...	(730,136)	(S)	25,053,864	2,930,845,341	16,281,835	...	2,474,027,222
...	76,422	...	100	(S)	76,522	25,053,864	...	...	23,625,864
...	257,861,000	...	(19,307,333)	(S)	238,553,667	76,522	...	...	74,322
...	...	...	1,025	(S)	1,025	238,553,667	...	...	301,846,063
...	...	...	163,265,160	(S)	163,265,160	1,025	...	...	3,332
...	...	...	2,384	(S)	2,384	163,265,160	...	...	88,801,184
...	...	...	...		...	2,384	...	...	...
...	3,061,847,422	394,729,208	149,940,566		3,606,517,196	...	...	...	110,000,000
...	...	...	...		...	3,583,461,345	23,055,851	...	3,214,083,739
International Financial Institutions Fund Accounts					International Financial Institutions Fund Accounts				
L30	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$215,032,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts				Total—Vote L30				
L30a	The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$227,032,000 (\$215,032,000 + \$12,000,000) in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts				(L) Payments (encashment of notes) to International Financial Institutions—Capital subscriptions				
...	1	...	215,031,999	(S)	215,032,000	227,032,000	...	...	215,032,000
...	...	1	11,999,999		12,000,000	8,003,743	...	...	...
...	1	1	227,031,998		227,032,000	...	...	...	...
...	8,004,000	...	(257)		8,003,743	...	...	...	...

African Development Bank

(S) (L) Authorization to subscribe for 73,473 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts

(Gross):

Unused authority at beginning of year (converted to Cdn \$ at that time)

Exchange valuation adjustment to the unused authority at year end

Total ⁽³⁾

1,166,950,432	...	...	1,166,950,432
...	...	41,637,894	41,637,894
1,166,950,432	...	41,637,894	1,208,588,326

Caribbean Development Bank

(S) (L) Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts

(Gross):

Unused authority at beginning of year (converted to Cdn \$ at that time)

Exchange valuation adjustment to the unused authority at year end

Total ⁽³⁾

50,300,405	...	...	50,300,405
...	...	11,505,636	11,505,636
50,300,405	...	11,505,636	61,806,041

Asian Development Bank

(S) (L) Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts

(Gross):

Unused authority at beginning of year (converted to Cdn \$ at that time)

Exchange valuation adjustment to the unused authority at year end

Total ⁽³⁾

2,170,816,831	...	...	2,170,816,831
...	...	359,997,833	359,997,833
2,170,816,831	...	359,997,833	2,530,814,664

Inter-American Development Bank

(S) (L) Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts

(Gross):

...

1,208,588,326

...

...

61,806,041

...

...

2,530,814,664

...

...

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	\$	\$	\$				\$	\$	
3,968,663,210	...	...	...		Unused authority at beginning of year (converted to Cdn \$ at that time)	...	...	...	...
3,968,663,210	...	...	907,785,798		Exchange valuation adjustment to the unused authority at year end	...	...	...	40,337,170
...	...	...	907,785,798		Total ⁽¹⁾	4,876,449,008	...
7,356,730,878	8,004,001	1	1,547,958,902		Appropriations not required for the current year	...	...	...	...
...	...	...	...		Total non-budgetary	...	235,035,743	...	255,369,170
...	3,061,847,422	394,729,208	149,940,566		Total Agency—	...	...	...	...
7,356,730,878	8,004,001	1	1,547,958,902		Budgetary	3,583,461,345	23,055,851	...	3,214,083,739
...	...	...	...		Non-budgetary	235,035,743	...	...	255,369,170
International Development Research									
...	149,995,000	...	...	35	Centre	...	...	...	...
...	...	12,000,000	...	35b	Centre	...	...	...	...
...	...	...	...	35c	Payments to the International Development Research Centre	...	...	...	...
...	...	...	6,700,000		Transfer of \$2,700,000 from Foreign Affairs and International Trade Vote 25	...	...	...	...
...	...	...	70,000		Transfer of \$4,000,000 from Foreign Affairs and International Trade Vote 25, and \$70,000 from Health Vote 40	...	...	...	...
...	...	...	2,426,596		Transfer from: Vote 25	...	...	...	...
...	149,995,000	12,000,001	9,196,596		Vote 40 (Health)	...	...	...	...
...	...	...	...		TB Vote 15 ⁽¹⁾
...	...	...	171,191,597		Total—Vote 35	171,191,594	3	...	155,241,000
...	149,995,000	12,000,001	9,196,596		Total Agency—Budgetary	171,191,594	3	...	155,241,000
International Joint Commission									
...	7,925,000	...	...	40	Program expenditures	...	...	...	...
...	...	216,503	...	40b	Program expenditures	...	...	...	...
...	...	...	21,056		Transfer from: TB Vote 5 ⁽¹⁾
...	...	...	187,629		TB Vote 15 ⁽¹⁾
...	...	...	263,050		TB Vote 25 ⁽¹⁾
...	...	...	188,022		TB Vote 30 ⁽¹⁾
...	7,925,000	216,503	659,757		Total—Vote 40	7,606,318	1,194,942	...	6,486,756
...	548,000	...	(22,146)	(S)	Contributions to employee benefit plans	525,854	...	...	516,488
...	8,473,000	216,503	637,611		Total Agency—Budgetary	8,132,172	1,194,942	...	7,003,244

Year	Number of all non-jansing authorities granted / repealed in the current year, and of all
2004	11
2005	11
2006	11
2007	11
2008	11
2009	11
2010	11
2011	11
2012	11
2013	11
2014	11
2015	11
2016	11
2017	11
2018	11
2019	11
2020	11
2021	11
2022	11
2023	11
2024	11
2025	11
2026	11
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2089	11
2090	11
2091	11
2092	11
2093	11
2094	11
2095	11
2096	11
2097	11
2098	11
2099	11
2100	11

Note: The full wording of all authorities granted in current year Appropriation Acts, and authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(1) Non-budgetary authority (loan, investment or advance).

(L) Non-Budgetary autonomy (loan, investment or administrative)

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives:

Treasury Board Vote 15- Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

(2) In accordance with sections 23 and 24 of the *Export Development Act*, the authorized limit of \$2

(2) in accordance with sections 23 and 24 of the Act. However, since the authority is for loans, it is shown as non-budgetary for reporting purposes.

However, since the authority is not a company, it is not a subsidiary. It includes the equivalent in Canadian dollars of the total number of callable shares specified in all original agreements.

Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total	Authorities available for use	current year	Authorities available for use	current year	Authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities available for use	current year	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department																		
Diplomacy and advocacy	304,765,507	302,080,302	...	3,414,360	3,414,360	800,975,289	799,848,063	7,100,000	7,286,493	...	...	1,102,055,156	...	...	...	1,102,055,156	1,098,056,232	
Canada's international platform: support at missions abroad—																		
Budgetary	530,834,894	525,117,794	...	59,819,670	59,495,545	...	...	8,200,000	4,855,712	...	...	582,454,564	...	...	...	582,454,564	579,757,627	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	31,720,455	16,763,918	...	...	31,720,455	16,763,918	
International commerce—																		
Budgetary	253,864,769	250,213,946	...	6,764,294	6,764,294	10,475,000	10,468,505	3,050,000	430,279	...	...	268,054,063	...	...	...	268,054,063	267,016,466	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	82,463,947,115	685,216,660	...	...	82,463,947,115	685,216,660	
Canada's international platform: support at headquarters	227,112,063	225,105,558	...	110,443,495	101,648,469	154,370	154,370	9,090,000	8,529,869	...	...	328,619,928	...	...	...	328,619,928	318,378,528	
International policy advice and integration	133,467,887	132,933,693	...	1,351,000	1,351,000	15,966,813	15,955,625	...	...	...	...	150,785,700	...	...	...	150,785,700	150,240,318	
Consular affairs	56,746,615	53,835,047	...	208,000	208,000	...	...	3,500,000	4,210,465	...	...	53,454,615	...	...	...	53,454,615	49,835,582	
Passport Canada special operating agency (Revolving Fund)	363,819,073	298,085,358	...	13,515,583	9,977,122	...	...	276,583,000	263,253,282	...	...	100,751,656	...	...	...	100,751,656	44,809,198	
Subtotal—																		
Budgetary	1,870,610,808	1,787,374,698	...	195,516,402	182,858,790	827,571,472	826,426,563	307,523,000	288,566,100	...	...	2,586,175,682	...	...	...	2,586,175,682	2,508,093,951	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	82,495,667,570	701,980,578	...	...	82,495,667,570	701,980,578	
Revenues netted against expenditures	(307,523,000)	(288,566,100)	...	...	...	...	...	(307,523,000)	(288,566,100)	...	...	...	...	...	...	...	...
Total Department—																		
Budgetary	1,563,097,808	1,498,808,598	...	195,516,402	182,858,790	827,571,472	826,426,563	...	...	...	...	2,586,175,682	...	...	...	2,586,175,682	2,508,093,951	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	82,495,667,570	701,980,578	...	...	82,495,667,570	701,980,578	
Canadian Commercial Corporation—																		
Budgetary	15,191,642	15,191,642	...	...	...	...	...	...	...	...	...	15,191,642	...	...	...	15,191,642	15,191,642	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	10,000,000	...	...	...	10,000,000	...	
Canadian International Development Agency																		
Multilateral, international and Canadian institutions—																		
Budgetary	220,975,348	219,610,869	...	...	...	1,102,335,904	1,090,050,653	...	...	...	...	8,912,693,782	235,035,743	...	...	8,912,693,782	8,912,693,782	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	1,323,311,252	...	...	...	1,323,311,252	1,309,661,522	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	235,035,743	...	...	...	235,035,743	235,035,743	

Countries of concentration	69,338,027	67,698,624	...	...	860,748,632	860,460,377	...	...	930,086,659	928,159,001
Fragile states and countries experiencing humanitarian crisis	42,863,777	41,166,225	...	...	823,764,513	822,488,643	...	...	866,628,290	864,654,868
Selected countries and regions	81,231,879	79,311,262	...	...	377,843,811	374,618,314	...	...	459,075,690	453,929,576
Engaging canadian citizens	6,427,322	6,275,357	...	...	20,987,983	20,781,021	...	...	27,415,305	27,056,378
Total Agency—Budgetary	420,836,353	414,062,337	...	...	3,185,680,843	3,169,399,008	...	...	3,606,517,196	3,583,461,345
Non-Budgetary	...	...	...	...	...	...	...	...	8,912,693,782	8,912,693,782
International Development Research Centre—Budgetary	171,191,597	171,191,594	...	...	...	...	...	...	171,191,597	171,191,594
International Joint Commission										
Boundary waters treaty	7,120,114	6,178,726	...	...	...	...	...	...	7,120,114	6,178,726
Great Lakes water quality agreement	2,207,000	1,953,446	...	...	...	...	...	...	2,207,000	1,953,446
Total Agency—Budgetary	9,327,114	8,132,172	...	...	...	...	...	...	9,327,114	8,132,172
NAFTA Secretariat—Canadian Section										
Administration of international trade dispute settlement mechanisms	3,088,950	1,578,138	...	...	...	...	...	...	3,088,950	1,578,138
Total Agency—Budgetary	3,088,950	1,578,138	...	...	...	...	...	...	3,088,950	1,578,138
Total Ministry—Budgetary	2,182,723,464	2,108,964,481	195,516,402	182,858,790	4,013,252,315	3,995,825,571	...	...	6,391,492,181	6,287,648,842
Non-Budgetary	...	...	...	...	...	...	...	...	91,418,361,352	937,016,321

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in							
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
Department Grants								
...	30,000,000	...	(4,163,879)	25,836,121	25,685,027	151,094	...	9,926,065
...	11,424,000	...	...	11,424,000	11,404,164	19,836	...	11,278,698
...	9,910,000	...	(4,000,000)	5,910,000	5,909,572	428	...	5,183,937
...	4,873,000	...	...	4,873,000	4,873,000	...	...	4,872,996
...	4,694,000	...	(1,700,000)	2,994,000	2,988,928	5,072	...	4,694,000
...	4,000,000	...	...	4,000,000	3,896,942	103,058	...	3,550,231
...	2,000,000	...	(2,000,000)	...	...	...	...	...
...	1,166,000	...	(276,155)	889,845	885,339	4,506	...	863,981
...	250,000	...	(120,630)	129,370	129,370	...	...	182,293
...	60,000	...	...	60,000	60,000	...	...	60,000
...	30,000	...	...	30,000	30,000	...	...	30,000
...	25,000	...	...	25,000	25,000	...	...	25,000
...	...	...	...	...	...	...	...	6,435,121
...	68,432,000	...	(12,260,664)	56,171,336	55,887,342	283,994	...	47,102,322
Contributions								
Payments of Assessed Contributions to International Organizations:								
...	189,936,000	...	13,353,745	203,289,745	203,289,745	...	...	192,887,092
...	78,157,000	...	38,887,654	117,044,654	117,044,654	...	...	74,829,441
...
...	18,042,000	...	(312,321)	17,729,679	17,729,679	...	...	12,809,133
...	16,381,000	...	1,107,023	17,488,023	17,488,023	...	...	13,574,643
...	14,809,000	...	(7,410,848)	7,398,152	7,398,152	...	...	13,292,914
...	13,497,000	...	440,388	13,937,388	13,937,388	...	...	11,908,188
...	13,044,000	...	4,341,575	17,385,575	17,385,575	...	...	14,995,943
...	12,755,000	...	(1,736,130)	11,018,870	11,018,870	...	...	11,292,638
...	12,495,000	...	1,219,274	13,714,274	13,714,274	...	...	12,005,157
...	12,124,000	...	1,217,139	13,341,139	13,341,139	...	...	11,236,410

...	11,481,000	1,128,171	12,609,171	United Nations Educational, Scientific and Cultural Organization (US \$4,211,272) (6,829,335 Euro)	12,609,171	11,157,566
...	...	...	...	International Labour Organization (11,757,677 Swiss Francs)	...	...
...	10,529,000	542,462	11,071,462	International Criminal court (6,008,037 Euro)	11,071,462	10,136,142
...	8,672,000	(5,191,894)	3,480,106	World Trade Organization (7,134,562 Swiss Francs)	3,480,106	5,145,613
...	6,389,000	138,223	6,527,223	Commonwealth Secretariat (2,781,466 Pounds Sterling)	6,527,223	5,821,759
...	5,949,000	(913,628)	5,035,372	Inter-American Institute for Cooperation on Agriculture (US \$4,302,841)	5,035,372	5,827,149
...	4,558,000	127,275	4,685,275	Comprehensive Nuclear-Test-Ban Treaty Organization (US \$1,397,621) (1,397,049 Euro)	4,685,275	3,736,636
...	3,497,000	561,425	4,058,425	Organization for the Prohibition of Chemical Weapons (2,129,694 Euro)	4,058,425	3,351,862
...	3,074,000	39,432	3,113,432	International Civil Aviation Organization	3,113,432	2,668,939
...	1,837,000	(65,789)	1,771,211	Commonwealth youth program (759,772 Pounds Sterling)	1,771,211	1,839,763
...	1,625,000	(216,118)	1,408,882	Commonwealth Foundation (688,236 Pounds Sterling)	1,408,882	1,469,546
...	1,472,000	(45,652)	1,426,348	Roosevelt Campobello International Park Commission (US \$1,195,849)	1,426,348	1,434,943
...	1,271,000	189,631	1,460,631	International Energy Agency (785,645 Euro)	1,460,631	1,115,946
...	1,134,000	280,950	1,414,950	Peace Implementation Council (577,110 Euro)	1,414,950	1,219,718
...	833,000	(282,255)	550,745	Nuclear Energy Agency of the Organization for Economic Cooperation and Development (386,587 Euro)	550,745	...
...	558,000	124,790	682,790	International Tribunal for the Law of the Sea (336,012 Euro)	682,790	449,805
...	485,000	(9,656)	475,344	World Customs Organization (324,234 Euro)	475,344	509,967
...	468,000	68,887	536,887	International Maritime Organization (218,347 Pounds Sterling)	536,887	454,568
...	467,000	(123,729)	343,271	Non-proliferation, arms control and disarmament (US \$408,761)	343,271	335,534
...	433,000	(369,437)	63,563	Asia-Pacific Economic Cooperation Secretariat (US \$403,096)	63,563	28,910
...	427,000	203,450	630,450	World Intellectual Property Organization	630,450	405,319
...	408,000	90,498	498,498	(455,611 Swiss Francs)	498,498	412,444
...	377,000	172,724	1,026,724	United Nations framework Convention on Climate Change and Kyoto Protocol (US \$355,895)	1,026,724	809,631
...	328,000	140,843	468,843	Convention on Biological Diversity (US \$309,638)	468,843	309,220
...	223,000	45,920	268,920	International Seabed Authority (US \$210,516)	268,920	213,821
...	180,000	31,117	211,117	Stockholm Convention on Persistent Organic Pollutants (US \$169,924)	211,117	169,836
...	177,000	59,175	236,175	Organization for Economic Cooperation and Development Centre for Education and Research (122,627 Euro)	236,175	157,000
...	153,000	40,133	193,133	Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (US \$144,435)	193,133	145,404
...	144,000	27,283	171,283	The Vienna Convention and its Montreal Protocol on Substances that Deplete the Ozone Layer (US \$135,939)	171,283	143,545
...	83,000	11,761	94,761	Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade (US \$78,354)	94,761	78,228
...	78,000	13,257	91,257	Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française (35,681,610 CFA)	91,257	79,826
...	68,000	14,875	82,875	Wassenaar arrangement (47,111 Euro)	82,875	73,684

Transfer Payments—Continued

Source of authorities				Disposition of authorities				
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers					
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	60,000	...	16,266	76,266	76,266	...	...	66,116
...	34,000	...	10,280	44,280	44,280	...	...	69,732
...	9,000	...	5,122	14,122	14,122	...	...	13,030
...	79,316,000	30,000,001	12,784,689	122,100,690	121,373,992	726,698	...	152,960,433
...	49,500,000	55,555,000	(80,333,633)	24,721,367	24,721,367	...	...	18,359,226
...	7,500,000	...	(536,856)	6,963,144	6,914,700	48,444	...	6,892,600
...	5,450,000	...	46,039,326	51,489,326	51,489,326	...	...	21,640,492
...	...	...	24,831,387	24,831,387	24,831,387	...	...	42,804,474
...	...	...	5,948,054	5,948,054	5,948,054	...	...	180,654
...	4,750,000	...	(50,000)	4,700,000	4,700,000	...	...	4,685,000
...	4,500,000	...	(531,678)	3,968,322	3,895,986	72,336	...	1,698,736
...	3,500,000	...	(190,000)	3,310,000	3,304,828	5,172	...	3,496,662
...	3,420,000	...	4,343,157	7,763,157	7,762,897	260	...	7,875,032
...	2,020,000	...	(62,000)	1,958,000	1,957,100	900	...	3,371,168
...	1,950,000	...	500,000	2,450,000	2,450,000	...	...	2,437,962
...	1,400,000	...	(400,000)	1,000,000	1,000,000	...	...	984,551
...	1,000,000	...	(250,000)	750,000	750,000	...	...	625,259
...	532,000	230,000	276,155	1,038,155	1,031,474	6,681	...	3,850,640
...	390,000	...	117,000	507,000	506,577	423	...	298,446
...	...	...	10,300,000	10,300,000	10,300,000	...	...	10,000,000
...	...	...	430,243	430,243	430,242	1	...	32,200
...	...	...	...	...	...	...	...	655,066
...	613,949,000	86,262,001	71,189,135	771,400,136	770,539,221	860,915	...	711,531,462
...	682,381,000	86,262,001	58,928,471	827,571,472	826,426,563	1,144,909	...	758,633,784

Canadian International Development Agency

Grants

Grants for Multilateral Programming:
Grants in support of development assistance, humanitarian assistance or disaster preparedness, including peace building, for global operations, programs, projects, activities and appeals; as well as in support of programming against hunger, malnutrition and disease for the benefit of developing countries or territories or countries in transition

... 1,197,676,000 733,932,000 (328,797,408) 1,602,810,592

1,590,277,849 12,532,743

...

Grants for Partnership Programming:

Grants for development assistance programs, projects and activities intended to support development and public engagement initiatives or to enhance the awareness, understanding, and engagement of Canadians with respect to development and grants for education and training programs, projects and activities for the benefit of developing countries or territories or countries in transition

... 26,472,000 ... (12,783,334) 13,688,666

13,684,081

...

Grants for Bilateral Programming:

Grants for cooperation with other donor countries for the benefit of developing countries or territories or countries in transition

... 4,500,000 ... (2,188,811) 2,311,189

774

1,362,568,214

Items not required for the current year

Total—Grants

... 1,228,648,000 733,932,000 (343,769,553) 1,618,810,447

1,606,272,345 12,538,102

1,362,568,214

Contributions

Contributions for Bilateral Programming:

Contributions in support of development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, contributions for cooperation with countries in transition and contributions in support of regional or country specific development assistance projects, programs and activities for the benefit of developing countries or territories or countries in transition

... 1,051,467,000 (283,723,000) 302,102,608

3,457,242

...

Contributions for Partnership Programming:

Contributions for development assistance programs, projects and activities intended to support development and public engagement initiatives or to enhance the awareness, understanding, and engagement of Canadians with respect to development and contributions for education and training programs, projects and activities for the benefit of developing countries or territories or countries in transition

... 268,962,000 (22,709,000) 3,507,258

283,576

...

Contributions for Multilateral Programming:

Contributions in support of development assistance, humanitarian assistance or disaster preparedness, including peace building, for global operations, programs, projects, activities and appeals; as well as in support of programming against hunger, malnutrition and disease for the benefit of developing countries or territories or countries in transition

... 4,375,000 (32,770,792) 37,105,654

2,915

...

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use			
\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	...	...	...	...	1,111,459,008
...	1,324,804,000	(339,202,792)	342,715,520	1,328,316,728	3,743,733	...	1,111,459,008
				1,324,572,995			
...	257,861,000	...	(19,307,332)	238,553,668	...	...	301,846,063
...	...	...	...	...	...	...	110,000,000
...	257,861,000	...	(19,307,332)	238,553,668	...	...	411,846,063
...	2,811,313,000	394,729,208	(20,361,365)	3,185,680,843	16,281,835	...	2,885,873,285
...	3,493,694,000	480,991,209	38,567,106	4,013,252,315	17,426,744	...	3,644,507,069
				3,995,825,571			

(S) Statutory transfer payment.

(S) Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the *International Development (Financial Institutions) Assistance Act*

Items not required for the current year

Total—Contributions

Other transfer payments

Total—Other transfer payments

Total Agency

Total Ministry

Details of Respendable Amounts

[illegible]

Revenues

	Current year	Previous year
Department	\$	\$
Other revenues—	(23,535)	(10,181)
Return on investments— ⁽¹⁾	...	(7,541)
Loans, investments and advances—	81,531	29,925,598
Enterprise Crown corporations—	7,369,864	34,777,035
Export Development Canada—Dividends		
Loans, investments and advances to national governments—		
Other loans, investments and advances—		
Personnel posted abroad	919,006	222
Development of export trade—Interest	141,634,700	76,549,364
Other accounts—		
Interest on mission bank accounts	190,742	156,235
National governments, excluding developing countries	25	1,109
	142,744,473	326,706,930
Refunds of previous years' expenditures—		
Other grants and contributions	4,282,764	1,185,291
Accountable advances	74,648	128,764
Capital	376,450	746,015
Operating	6,174,882	2,398,226
Sundries	27,998	72,846
Adjustments to prior year's payables	1,522,290	3,471,113
	12,459,032	8,002,255
Sales of goods and services—		
Rights and privileges—		
Passport sales	262,900,972	286,347,457
Lease and use of public property—		
Co-location	4,972,341	2,487,000
Services of a regulatory nature—		
Special consular fees	4,213,307	3,617,604
Consular fees—Passport purchase	89,150,056	96,357,049
	93,363,363	99,974,653
Services of a non-regulatory nature—		
Net voted revenues—Other business services	6,552,421	5,829,593
Net voted revenues—Telecommunication services	2,291,531	1,136,205
	8,843,952	6,965,798
Other fees and charges—		
International youth exchange program	7,310,093	4,866,949
Passport Canada miscellaneous revenues	1,775	2,210
	9,085,168	7,093,159
Total Department	1,210,850,781	879,282,854
Canadian International Development Agency		
Other revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Portfolio investments—		
Canada investment Fund for Africa—		
Interest	2,869,243	83,767
International development assistance—Loans to developing countries	2,255,968	2,259,390
Services and commitment charges on loans to developing countries	24,391	22,675
	5,149,602	2,365,832
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	10,446,715	5,665,517
Adjustments to prior year's payables	3,458,915	1,710,892
	13,905,630	7,376,409
Proceeds from the disposal of surplus Crown assets	1,025	3,332

Revenues—Concluded

	Current year	Previous year
	\$	\$
Miscellaneous revenues—		
Gain for reevaluation at year-end	162,767,511	89,068,914
Sundries	330,921	529,927
	163,098,432	89,598,841
Total Agency	182,154,689	99,344,414
International Joint Commission		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	453,741	157,222
Adjustments to prior year's payables	4,813	13,015
	458,554	170,237
Miscellaneous revenues—		
United States share of expenses of the regional office—		
Windsor	274,970	280
Total Agency	733,524	170,517
NAFTA Secretariat—Canadian Section		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	6,721	62
Adjustments to prior year's payables	...	23,295
	6,721	23,357
Miscellaneous revenues	698	1,218
Total Agency	7,419	24,575
Ministry Summary		
Other revenues—		
Return on investments	147,894,075	329,072,762
Refunds of previous years' expenditures	26,829,937	15,572,258
Sales of goods and services	377,450,492	430,551,943
Proceeds from the disposal of surplus Crown assets	2,107,872	2,798,293
Miscellaneous revenues	839,464,037	200,827,104
Total Ministry	1,393,746,413	978,822,360

(1) Interest unless otherwise indicated.

SECTION 12

2008-2009

PUBLIC ACCOUNTS OF CANADA

Governor General

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Program activity	12.4
Transfer payments	12.5
Revenues	12.5

Strategic Outcome

The Governor General, representing the Crown in Canada, is enabled to fulfill constitutional, state, ceremonial and public duties, including the recognition of excellence.

Program Activity Descriptions

Constitutional, state, ceremonial and public programs

Support to the Governor General for events, visitor services, public affairs, and to support activities performed by former Governors General.

Canadian honours program

The Honours program includes the administration of Canadian orders, decorations, medals and awards as well as the Canadian Heraldic Authority.

Ministry Summary

Source of authorities					Vote	Disposition of authorities				
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	\$	\$						\$	\$	
...	16,455,000	...	...	16,455,000	1	Program expenditures Transfer from: TB Vote 15 ⁽¹⁾ TB Vote 25 ⁽¹⁾ TB Vote 30 ⁽¹⁾				
...	...	...	776,479	776,479		Total—Vote 1	17,684,506	293,551	...	16,989,202
...	1,989,000	...	(16,808)	1,972,192	(S)	Contributions to employee benefit plans	1,972,192	...	...	1,950,017
...	413,000	...	24,856	437,856	(S)	Annuities payable under the <i>Governor General's Act</i>	437,856	...	...	429,346
...	123,000	...	900	123,900	(S)	Salary of the Governor General (<i>Governor General's Act</i>)	123,900	...	...	121,575
142	...	...	13	155	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	142	13	59
142	18,980,000	...	1,532,018	20,512,160		Total Ministry—Budgetary	20,218,454	293,693	13	19,490,199

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30 Paylist requirements.

Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Constitutional, state, ceremonial and public programs	15,339,959	15,684,544	...	...	...	448,856	437,856	...	...	...	...	...	...	...	15,788,815	16,122,400	...	...
Canadian honours program	4,723,345	4,096,054	...	...	...	...	...	...	...	...	...	...	...	...	4,723,345	4,096,054	...	...
Total Ministry—Budgetary	20,063,304	19,780,598	...	...	...	448,856	437,856	...	...	...	...	...	...	...	20,512,160	20,218,454	...	...

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
Grants							
...	413,000	...	437,856	437,856	...	...	429,346
...	11,000	...	11,000	...	11,000	...	...
...	424,000	...	448,856	437,856	11,000	...	429,346

(S) Statutory transfer payment.

Revenues

	Current year		Previous year	
	\$		\$	
Other revenues—				
Refunds of previous years' expenditures	...		1,018	
Proceeds from the disposal of surplus Crown assets	13		201	
Miscellaneous revenues	95,790		126,289	
Total Ministry	95,803		127,508	

SECTION 13

2008-2009

PUBLIC ACCOUNTS OF CANADA

Health

Department

Assisted Human Reproduction Agency of
Canada

Canadian Institutes of Health Research

Hazardous Materials Information Review
Commission

Patented Medicine Prices Review Board

Public Health Agency of Canada

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Department

Strategic Outcome

Accessible and sustainable health system responsive to the health needs of Canadians.

Program Activity Descriptions

Canadian health system

This program activity provides strategic policy advice on health care issues such as improved access, quality and integration of health care services to better meet the health needs of Canadians wherever they live or whatever their financial circumstances. The objective is pursued mindful of long-term equity, sustainability and affordability considerations and in close collaboration with provinces and territories, health professionals, administrators, other key stakeholders and citizens. Improved access, quality and integration of health services administration is achieved through investments in the health system and in health system renewal, for instance by reducing wait times for essential services, by working with provinces and territories to ensure that the principles of the *Canada Health Act* are respected, by developing health information and health measures for Canadians, by meeting the health and health access needs of specific groups such as women and official language minority communities, and by ensuring the implementation of agreements between federal/provincial/territorial Ministers of Health.

Canadian assisted human reproduction

This program activity implements the *Assisted Human Reproduction (AHR) Act*, whose objective is to protect and promote human health, safety, dignity and human rights in the use of AHR technologies. It develops policies and regulations in the area of assisted human reproduction. The science of AHR evolves rapidly and, as a result, the program activity engages stakeholders on an ongoing basis to find a balance between the needs

of patients who use these technologies to help them build their families, the children born from these technologies and the providers of these services with health and safety as the overriding factors. The goal of the policies and regulations is developing a responsive regulatory regime which is a leader both domestically and in the international AHR community, and reflects the objectives put forward in the *AHR Act*. The program activity gathers input from stakeholders, including the provinces, to ensure a pan-Canadian approach.

International health affairs

Health Canada works internationally through leadership, partnerships and collaboration to fulfill its federal mandate of striving to make Canada's population among the healthiest in the world. International Affairs serves as the department's focal point to initiate, coordinate, and monitor departmental policies, strategies and activities that help promote Canadian priorities and values on the international health agenda. International collaboration on global health issues is important given that the health of Canadians is influenced significantly by public health risks originating from other countries. Global issues such as pandemic influenza preparedness, HIV/AIDS strategies and global health security are critical initiatives that are discussed with key external health partners such as the World Health Organization (WHO) and the Pan American Health Organization (PAHO).

Countries and international organizations want to connect quickly to information about Canada's health care system and initiatives. The international affairs program activity strives to share Canada's best policies and practices with other countries, and assists in the development of bilateral agreements with numerous countries on important health issues. This program activity delivers strategic policy advice on international health issues to the Minister of Health, senior management and the Health Portfolio, including appropriate representation at international fora concerning the

health portfolio. It also manages grants to non-profit organizations for projects in the domain of international health that are aligned with Canada's priorities in global health.

Strategic Outcome

Access to safe and effective health products and food and information for healthy choices.

Program Activity Descriptions

Health products

The Health Products program activity is responsible for a broad range of health protection and promotion activities that affect the everyday lives of Canadians. As the federal authority responsible for the regulation of health products, the program activity evaluates and monitors the safety, quality and effectiveness of drugs (human and animal), biologics, medical devices, and natural health products, under the authority of the *Food and Drugs Act* and Regulations, as well as the *Department of Health Act*. The program activity also provides timely, evidence-based and authoritative information to key stakeholders (including but not limited to: health care professionals such as physicians, pharmacists and practitioners such as herbalists, naturopathic doctors, Traditional Chinese Medicine (TCM) practitioners) and members of the public to enable them to make informed decisions and healthy choices.

Food and nutrition

The Food and Nutrition program activity establishes policies, regulations and standards related to the safety and nutritional quality of food. Food safety standards-quality are enforced by the Canadian Food Inspection Agency (CFIA). The legislative framework for food is found in the *Food and Drugs Act* and Regulations, the *Canadian Food Inspection Agency Act* and the *Department of Health Act*. The program activity also promotes the nutritional health and well-being of

Substance use and abuse

Through regulatory, programming and educational activities, Health Canada seeks to improve health outcomes by reducing and preventing tobacco consumption and combating alcohol and drug abuse. Through the Tobacco Act and its regulations, Health Canada regulates aspects of the manufacture and sale of tobacco. It also leads the Federal Tobacco Control Strategy – the goals of which are to: further reduce the prevalence of smoking; decrease the number of cigarettes sold; increase compliance with sales-to-youth laws; reduce exposure to second hand smoke; and, continue to explore ways to regulate the product.

Health Canada administers the *Controlled Drugs and Substances Act* (CDSA) and its regulations. Through four regional labs, Health Canada provides expert scientific advice and drug analysis services to law enforcement agencies. The Marijuana Medical Access Regulations and related programs control the authorization for use and cultivation of marijuana by those suffering from grave and debilitating illnesses. Health Canada is a partner in the government's anti-drug strategy which includes: prevention programming aimed at youth; facilitating access to treatment programs; compliance and enforcement activities related to controlled substances and precursor chemicals; and, increased resources to Drug Analysis Services commensurate with the increase in law enforcement resources.

Pesticide regulation

To help prevent unacceptable risks to people and the environment, and facilitate access to sustainable pest management tools, Health Canada, through the Pest Management Regulatory Agency, regulates the importation, sale and use of pesticides under the federal authority of the *Pest Control Products Act* (PCPA) and Regulations.

tors; and, strengthening the assessment and management of risks to human health posed by pharmaceuticals, personal care and consumer products, cosmetics and food. Finally, enhanced communications and outreach activities allow Canadians to make better informed decisions about limiting their exposure to potential environmental hazards. Relevant Act includes the *Canadian Environmental Protection Act*.

Consumer products

Health Canada identifies, assesses, manages and communicates to Canadians the health and safety risks associated with consumer products (including domestic, industrial and clinical use products), cosmetics and radiation emitting devices. This is achieved through research, risk assessments and the development of risk management strategies to minimize the exposure of Canadians to potentially hazardous products. Also included are regulatory monitoring and compliance activities as well as information, education and guidance aimed at both industry and the public. Relevant acts include: consumer products (*Hazardous Products Act*), cosmetics (*Food and Drugs Act*) and radiation emitting devices (*Radiation Emitting Devices Act*).

Workplace health

This program activity provides services to protect the health and safety of the federal public sector, visiting dignitaries, and others. Specific programs include: the provision of occupational health services to federal employees; delivery of the Employee Assistance Program; emergency health services to Internationally Protected Persons; dosimetry services (the measurement of personal, occupational exposure to radiation through the reading of "dosimeters" or plaques enclosed in special holders worn by the user for specified periods); and, Workplace Hazardous Materials Information System (WHMIS) a national hazard communication standard, including worker education, inspector training, and standards for cautionary labels.

Canadians by collaboratively defining, promoting and implementing evidence-based nutrition policies and standards. As the focal point and authoritative source for nutrition and healthy eating policy and promotion, the program activity disseminates timely, evidence-based and authoritative information to Canadians and stakeholders to enable them to make informed decisions and healthy choices.

Strategic Outcome

Reduced Health and Environmental Risks from Products and Substances, and Healthy, Sustainable Living and Working Environments.

Program Activity Descriptions

Sustainable environmental health

The environment continues to be a key determinant of health for all Canadians. This program activity promotes and protects the health of Canadians by identifying, assessing and managing health risks posed by environmental factors in living, working and recreational environments. The scope of activities includes: research on drinking water quality; air quality; contaminated sites, toxicology and climate change; clean air programming and regulatory activities; risk assessment and management of: chemical substances, environmental noise, environmental electromagnetic frequencies, products of biotechnology and products of other new and emerging technologies (including nanotechnology); solar ultraviolet radiation; preparedness for nuclear and environmental disasters as well as working with the passenger conveyance industry to protect the travelling public.

Under the Chemical Management Plan, Health Canada assesses and regulates chemicals used in industrial and consumer products. Other activities include: implementing a national bio-monitoring system; developing risk management performance agreements with industry sec-

Strategic Outcome

Better health outcomes and reduction of health inequalities between First Nations and Inuit and other Canadians.

Program Activity Descriptions

First Nations and Inuit health programming and services

The provision of health programs and services by Health Canada to First Nations and Inuit is rooted in the Federal Indian Health Policy. The Department provides health programs and services to First Nations and Inuit as a matter of policy, using the *Annual Appropriations Act* to obtain Parliamentary approval. Together with First Nations and Inuit and other health partners, the First Nations and Inuit Health Branch through its regional offices, delivers public health and community health programs on-reserve, these include environmental health and communicable and non-communicable disease prevention, and provision of primary health care services through nursing stations and community health centres in remote and/or isolated communities to supplement and support the services that provincial, territorial and regional health authorities provide. We also support targeted health promotion programs for Aboriginal people, regardless of residency (e.g. Aboriginal Diabetes Initiative) as well as counselling, adaptations and mental wellness services. The Non-Insured Health Benefits coverage of drug, dental care, vision care, medical supplies and equipment, short-term crisis intervention mental health services, and medical transportation is available to all registered Indians and recognized Inuit in Canada, regardless of residency.

Assisted Human Reproduction Agency of Canada Strategic Outcome

Protection and promotion of the health and safety of Canadians against the risks associated with assisted human reproduction technologies.

Program Activity Descriptions

Licensing and enforcement of a regulatory framework for assisted human reproduction technologies

The Assisted Human Reproduction Agency of Canada would achieve this objective by the following means: issuing licences for controlled activities and for facilities used by qualified persons or organizations; assessing applications against licence requirements, including scientific and ethical considerations; conducting periodic inspections of assisted human reproduction clinics, service providers or research to ensure compliance; enlisting the participation or support of other recognized organizations in the development of other supporting policy instruments, for example, standards, guidelines and accreditation models.

Health information and knowledge management for assisted human reproduction technologies

The Assisted Human Reproduction Agency of Canada would achieve this objective by the following means: maintaining a personal health information registry to consolidate health reporting information concerning donors, patients and offspring born of assisted human reproduction procedures to allow for a look-back and trace-back mechanism; providing ongoing reports of assisted human reproduction controlled activities, including success rates by assisted human reproduction clinics and results of research, to enable prospective assisted human reproduction users to make informed de-

cisions; and providing public information on assisted human reproduction matters or issues via a public website or in other forms such as brochures.

Canadian Institutes of Health Research

Strategic Outcome

Canadian health research advances health knowledge and is responsive to current opportunities and priorities.

Program Activity Descriptions

Open research

Enabling the conduct of health research in emerging areas of science across all disciplines that are relevant to health. This is achieved through managing and launching competitions, based on internationally accepted standards of scientific excellence and a peer review process, to fund grants open to all areas of health research.

Strategic priority research

Enabling the conduct of health research to address strategic health opportunities, threats and challenges to Canadians, identified in consultation with health research partners and aligned with government priorities. This is achieved through managing and launching competitions to fund grants in targeted priority health research areas.

Strategic Outcome

A strong and talented health research community with the capacity to undertake health research.

Researchers and trainees

Building the capacity of the Canadian health research community by providing the next generation of multidisciplinary health researchers with training and development support, and providing highly-qualified health researchers with sustained support for scientific careers in health research. This is achieved through managing competitions and programs to fund salary and training awards for health researchers and trainees.

Research resources and collaboration

Strengthening the health research community's ability to conduct research by supporting research-enabling activities and resources. This includes: supporting large teams of researchers from across disciplines in resolving some of the most complex health problems facing Canadians; engaging in collaborative activities such as networking between researchers; and providing and maintaining state-of-the-art tools to conduct research such as new equipment, databases and other specialized resources. This is achieved through managing and launching competitions and programs to fund grants that give researchers the resources to better undertake their research.

National and international partnerships

Developing strong national and international partnerships, through CIHR's thirteen Institutes, to advance strategic health research priorities, and leverage funding and expertise for research. These partners include health policy-makers at provincial and federal levels of government, the private sector, and voluntary health organizations from Canada and abroad. This is achieved through funding grants to support Institute activities, and managing competitions to fund partnered research projects and the participation of Canadian scientists in international research collaborations.

Strategic Outcome

Trade secret exemptions are provided in a way that balances the right of industry to protect their confidential business information with the right of workers to receive accurate information concerning the health and safety hazards posed by chemicals in the workplace.

Program Activity Descriptions

Claims exemption process

Under this activity, the Hazardous Materials Information Review Commission registers claims for exemption received from a supplier or employer who wishes to withhold confidential business information, decides on the validity of the claim, adjudicates and issues decisions on the compliance of the material safety data sheet (MSDS) or label to which the claim relates, and administers an appeal process to these decisions.

Patented Medicine Prices Review Board

Strategic Outcome

Canadians and their health care system are protected from excessive pricing for patented medicines sold in Canada and are informed on pharmaceutical trends.

Program Activity Descriptions

Pharmaceutical trends

Through this program activity, the Patented Medicine Prices Review Board (PMPRB) provides analysis of pharmaceutical price trends and research and development spending by pharmaceutical patentees. It also provides critical analyses of price, utilization and cost trends for prescription drugs, and information on

Strategic Outcome

Health research is translated and adopted into practice, programs and policies that offer more effective health services and products, a strengthened health care system, and the improved health of Canadians.

Program Activity Descriptions

Knowledge translation of health research

Enabling the effective dissemination and exchange of health research knowledge, and the application of health research results discoveries to lead to improvements in the Canadian health system and overall health of Canadians. This is achieved through managing competitions and programs to fund grants for translating health research discoveries into new or more effective health policy or practice, and for building increased knowledge translation capacity in Canada's health research community.

Commercialization of health research

Encouraging innovation and facilitating the commercialization of health research in Canada into new health products and services. This is achieved through managing competitions to fund grants for supporting the commercialization of health research, in partnership with the private sector, and for building increased commercialization capacity in Canada's health research community.

non-patented prescription drug prices. The PMPRB reports on this information and its price review and enforcement activities as they relate to excessive pricing for patented medicines, both annually to Parliament, through the Minister of Health, and through special published studies.

Compliance and enforcement of non-excessive pricing for patented medicines

The PMPRB is responsible for regulating the prices that patentees charge for patented drugs sold in Canada to wholesalers, hospitals, pharmacies or others, for human and veterinary use. Through this program activity, the PMPRB reviews the prices that patentees charge for patented drugs, based on the price review factors in the *Patent Act*, to ensure that these prices are not excessive. In the event that the Board finds, following a public hearing, that a price is excessive in any market, it may order the patentee to reduce the price and take measures to offset any excess revenues it may have received as a result of excessive prices.

Public Health Agency of Canada

Strategic Outcome

Healthier Canadians, reduced health disparities, and a stronger public health capacity.

Program Activity Descriptions

Health promotion

In collaboration with partners, the Public Health Agency of Canada supports effective actions to promote healthy living, build healthy communities and address the key determinants of health and major risk factors for chronic disease, by contributing to knowledge development, fostering collaboration, and improving information exchange among sectors and across jurisdictions.

Chronic disease prevention and control

Working in cooperation with regional, provincial/territorial, national and international governments and stakeholders (including non-governmental organizations), the program provides national population health assessment and surveillance in relation to chronic diseases. It also provides and supports leadership and expertise in the development and implementation of pan-Canadian chronic disease prevention, control and management strategies. This program is necessary because chronic diseases are among the most common, preventable and costly health problems facing Canadians.

Infectious Disease Prevention and Control

The program promotes improved health for Canadians in the area of infectious diseases through public health actions including surveillance and epidemiology, risk management, public health policy development, and prevention and care programs. This program is necessary as infectious diseases require national attention and national efforts given their current and potential impact on the health of Canadians and the Canadian health care system, and also because new, existing, or re-emerging infectious diseases can pose a serious threat to the health and socio-economic well-being of Canadians.

Emergency preparedness and response

The Agency is a national focal point for anticipating, preparing for, responding to and facilitating recovery from public health consequences of natural disasters or human caused emergencies. The program applies the legislative and regulatory provisions of *The Quarantine Act*. Partnering with Health Canada, other federal departments, the provinces and territories, international organizations and the voluntary sector, the Agency provides leadership in addressing emerging threats through surveillance, risk analysis, and risk management; and implements preparedness priorities.

The program manages and supports the development of health-related emergency response plans, including the National Influenza Response Plan. It develops and sponsors emergency preparedness training, and coordinates counter-terrorism preparations for incidents involving hazardous substances. It provides emergency health and social services, and manages the National Emergency Stockpile System.

Strengthen public health capacity

Working with national and international partners, the Agency develops and provides tools, applications, practices, programs and understandings that support and develop the capabilities of front-line public health practitioners across Canada. The Agency facilitates and sustains networks with provinces, territories, and other partners and stakeholders to achieve public health objectives. The Agency's work improves public health practice, increases cross-jurisdictional human resources capacity, contributes to effective knowledge and information systems, and supports a public health law and policy system that evolves in response to changes in public needs and expectations.

Ministry Summary

Source of authorities					Disposition of authorities							
Available from previous years	As shown in			Total available for use	Vote	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers			\$	\$	\$				
\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$	
...	1,661,621,000	...	...	1,661,621,000	1	Department						
...	1a	Operating expenditures						
...	...	45,220,211	...	45,220,211	...	Transfer of \$96,033 from Health Vote 10, and \$3,500,000 from Agriculture and Agri-Food Vote 1						
...	...	19,675,817	...	19,675,817	1b	Transfer of \$3,984,000 from Health Vote 10						
...	1c	Transfer of \$15,000,000 from Health Vote 5, and \$2,600,000 from Agriculture and Agri-Food Vote 1						
...	...	71,553,599	...	71,553,599	...	Transfer from: Vote 1 (Agriculture and Agri-Food)						
...	6,100,000	6,100,000	...	Vote 5						
...	15,000,000	15,000,000	...	Vote 10						
...	4,080,033	4,080,033	...	TB Vote 5 ⁽¹⁾						
...	21,164,878	21,164,878	...	TB Vote 15 ⁽¹⁾						
...	38,809,539	38,809,539	...	TB Vote 25 ⁽¹⁾						
...	41,130,057	41,130,057	...	Transfer to: Vote 10						
...	(25,000,000)	(25,000,000)	...	Vote 10 (Indian Affairs and Northern Development)						
...	(25,000)	(25,000)	...	Vote 25 (Environment)						
...	(144,000)	(144,000)	...	Vote 30						
...	(1,447,951)	(1,447,951)	...	Vote 30 (Agriculture and Agri-Food)						
...	(500,000)	(500,000)	...	Vote 40						
...	(2,434,997)	(2,434,997)	...	Vote 50 (Treasury Board)						
...	(126,355)	(126,355)	...	Total—Vote 1						
...	1,661,621,000	136,449,627	96,606,204	1,894,676,831	...	1,884,751,886	9,924,945	...	...	1,823,346,568		
...	60,000,000	...	...	60,000,000	5	Capital expenditures						
...	...	2,000,000	...	2,000,000	5a	Capital expenditures						
...	...	1	...	1	5b	Transfer of \$1,008,000 from National Defence Vote 5						
...	1,008,000	1,008,000	...	Transfer from Vote 5 (National Defence)						
...	(15,000,000)	(15,000,000)	...	Transfer to Vote 1						
...	Total—Vote 5						
...	60,000,000	2,000,001	(13,992,000)	48,008,001	...	40,861,160	7,146,841	...	...	...	...
...	1,358,089,000	...	...	1,358,089,000	10	Grants and contributions						
...	...	8,095,000	...	8,095,000	10a	Transfer of \$14,000,000 from Health Vote 1						
...	...	7,558,634	...	7,558,634	10c	Transfer of \$11,000,000 from Health Vote 1, and \$322,941 from Health Vote 25						
...	25,000,000	25,000,000	...	Transfer from: Vote 1						
...	322,941	322,941	...	Vote 25						

Ministry Summary—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use					
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	(4,080,033)	(4,080,033)	Transfer to: Vote 1	...	...	...	...
...	...	...	(295,192)	(295,192)	Vote 10 (Indian Affairs and Northern Development)	...	...	...	...
...	...	...	(559,071)	(559,071)	Vote 25	...	...	...	...
...	...	...	(330,000)	(330,000)	Vote 45	...	...	...	...
...	1,358,089,000	15,653,634	20,058,645	1,393,801,279	Total—Vote 10	1,389,579,921	4,221,358	...	1,257,937,205
...	110,949,000	...	8,613,332	119,562,332	(S) Contributions to employee benefit plans	119,562,332	...	...	112,048,783
...	76,422	...	511	76,933	(S) Minister of Health—Salary and motor car allowance	76,933	...	...	74,322
280,546	...	...	375,204	655,750	(S) Spending of proceeds from the disposal of surplus Crown assets	75,259	205,287	375,204	98,936
...	...	...	182,217	182,217	(S) Refunds of amounts credited to revenues in previous years	182,217	...	...	279,691
...	...	...	122,990,000	122,990,000	(S) Canada Health Infoway Inc.	122,990,000	...	...	38,740,000
...	...	...	11,479	11,479	(S) Collection agency fees	11,479	...	...	12,859
...	...	...	110,000,000	110,000,000	(S) Transfer payments to Mental Health Commission of Canada	110,000,000	...	...	...
...	...	...	...	...	Appropriations not required for the current year	...	...	...	1,053,475,575
280,546	3,190,735,422	154,103,262	344,845,592	3,689,964,822	Total Department—Budgetary	3,668,091,187	21,498,431	375,204	4,286,013,939
Assisted Human Reproduction Agency of Canada									
...	11,783,000	...	...	11,783,000	15 Program expenditures	...	...	...	...
...	...	...	15,840	15,840	Transfer from: TB Vote 15 (1)	...	...	...	...
...	...	...	641,700	641,700	TB Vote 25 (1)	...	...	...	...
...	...	...	(75,000)	(75,000)	Transfer to Vote 25	...	...	...	...
...	11,783,000	...	582,540	12,365,540	Total—Vote 15	4,932,175	7,433,365	...	4,615,743
...	635,000	...	(277,805)	357,195	Contributions to employee benefit plans	357,195	...	...	281,963
...	12,418,000	...	304,735	12,722,735	Total Agency—Budgetary	5,289,370	7,433,365	...	4,897,706
Canadian Institutes of Health Research									
...	42,891,000	...	...	42,891,000	20 Operating expenditures	...	...	...	...
...	...	1	...	1	20a Transfer of \$50,000 from Health Vote 40	...	...	...	...
...	...	258,007	...	258,007	20b Transfer of \$54,000 from Health Vote 40	...	...	...	...
...	...	4,068,117	...	4,068,117	20c Operating expenditures	...	...	...	...

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use					
\$	\$	\$	\$	\$	(S)	\$	\$	\$	\$
...	631,000	...	33,318	664,318	(S)	664,318	...	...	709,910
...	...	...	685	685	(S)	685	...	...	101
...	5,842,000	4,700,013	617,606	11,159,619		8,050,176	3,109,443	...	7,432,416
Public Health Agency of Canada									
...	360,479,000	...	...	360,479,000	40	Operating expenditures			
...	...	4,050,962	...	4,050,962	40a	Transfer of \$1,665,000 from National Defence Vote 5			
...	...	326,536	...	326,536	40b	Transfer of \$48,600 from Health Vote 1, and \$460,000 from National Defence Vote 5			
...	...	1	...	1	40c	Transfer of \$2,386,397 from Health Vote 1			
...	...	...	2,434,997	2,434,997		Transfer from: Vote 1			
...	...	...	2,125,000	2,125,000		Vote 5 (National Defence)			
...	...	...	10,069,081	10,069,081		TB Vote 15 (i)			
...	...	...	21,652,000	21,652,000		TB Vote 25 (i)			
...	...	...	4,772,779	4,772,779		TB Vote 30 (i)			
...	...	...	(1,225,000)	(1,225,000)		Transfer to: Vote 1 (Canada Revenue Agency)			
...	...	...	(407,540)	(407,540)		Vote 1 (Foreign Affairs and International Trade)			
...	...	...	(223,600)	(223,600)		Vote 5 (Foreign Affairs and International Trade)			
...	...	...	(865,000)	(865,000)		Vote 5 (National Defence)			
...	...	...	(104,000)	(104,000)		Vote 20			
...	...	...	(410,000)	(410,000)		Vote 25			
...	...	...	(70,000)	(70,000)		Vote 35 (Foreign Affairs and International Trade)			
...	...	...	(50,000)	(50,000)		Vote 50 (Public Safety and Emergency Preparedness)			
...	360,479,000	4,377,499	37,698,717	402,555,216		Total—Vote 40			
...	199,617,000	...	...	199,617,000	45	Grants and contributions			
...	...	3,920,000	...	3,920,000	45a	Grants and contributions			
...	...	1	...	1	45b	Transfer of \$330,000 from Health Vote 10			
...	...	...	330,000	330,000		Transfer from Vote 10			
...	...	...	(1,350,000)	(1,350,000)		Transfer to Vote 25			
...	199,617,000	3,920,001	(1,020,000)	202,517,001		Total—Vote 45			
...	...	...	...	...		371,294,539	31,260,677	...	393,315,025
...	...	...	...	...		184,238,058	18,278,943	...	188,644,544

Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Department	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
First Nations and Inuit health programming and services	1,255,611,147	1,250,685,644		10,946,635	10,946,635		1,099,626,076	1,099,626,076		5,450,000	3,453,041		...	...		2,360,733,858	2,357,805,314	
Canadian health system	51,301,929	50,375,802		579,724	416,764		486,633,207	483,136,219		...	...		...	...		538,514,860	531,928,785	
Health products	280,214,383	283,903,044		9,146,250	8,332,238		8,742,813	8,323,600		40,969,127	44,657,788		...	...		257,134,319	255,901,094	
Sustainable environmental health	161,122,003	161,122,003		13,169,628	10,669,628		...	...		1,400,000	6,281,859		...	...		172,891,631	165,509,772	
Substance use and abuse	96,570,131	96,570,131		3,959,873	3,959,873		17,878,966	17,814,394		...	15		...	...		118,408,970	118,344,383	
Food and nutrition	59,423,466	58,080,466		6,908,750	3,619,654		...	...		1,343,000	...		...	...		64,989,216	61,700,120	
Pesticide regulation	71,830,422	70,671,385		1,505,000	1,124,227		...	...		6,975,000	7,338,705		...	...		66,360,422	64,457,107	
Workplace health	65,096,824	59,956,543		557,754	557,754		...	...		14,140,000	8,999,719		...	...		51,514,578	51,514,578	
International health affairs	12,197,680	11,951,331		...	...		13,910,217	13,669,632		454,000	...		...	...		26,107,897	25,620,963	
Consumer products	28,612,550	28,158,550		1,234,387	1,234,387		...	...		...	...		...	...		29,392,937	29,392,937	
Canadian assisted human reproduction	3,916,134	3,916,134		...	...		...	...		...	...		...	...		3,916,134	3,916,134	
Sub-total	2,085,896,669	2,075,391,233		48,008,001	40,861,160		1,626,791,279	1,622,569,921		70,731,127	70,731,127		...	...		3,689,964,822	3,668,091,187	
Revenues netted against expenditures	(70,731,127)	(70,731,127)		...	...		...	...		(70,731,127)	(70,731,127)		...	...		...	...
Total Department—Budgetary	2,015,165,542	2,004,660,106		48,008,001	40,861,160		1,626,791,279	1,622,569,921		...	...		...	...		3,689,964,822	3,668,091,187	
Assisted Human Reproduction Agency of Canada																		
Licensing and enforcement of a regulatory framework for assisted human reproduction technologies	7,995,600	2,803,196		...	...		...	...		...	...		...	...		7,995,600	2,803,196	
Health information and knowledge management for assisted human reproduction technologies	4,727,135	2,486,174		...	...		...	...		...	...		...	...		...	...
Total Agency—Budgetary	12,722,735	5,289,370		...	...		...	...		...	...		...	...		4,727,135	2,486,174	
Canadian Institutes of Health Research																		
Open research	27,502,828	26,164,739		...	...		443,400,001	467,701,362		...	...		...	...		470,902,829	493,866,101	
Researchers and trainees	12,387,906	11,085,863		...	...		185,802,000	177,842,184		...	...		...	...		198,189,906	188,928,047	
Strategic priority research	7,375,033	6,935,232		...	...		139,812,130	124,705,964		...	...		...	...		147,187,163	131,641,196	
Research resources and collaboration	3,017,723	2,889,680		...	...		49,035,000	55,996,727		...	...		...	...		52,052,723	58,886,407	
Knowledge translation of health research	2,340,955	2,364,284		...	...		41,240,000	39,110,856		...	...		...	...		43,580,955	41,475,140	

Commercialization of health research	1,562,749	1,471,110	...	...	32,134,000	27,036,093	...	...	33,696,749	28,507,203
National and international partnerships	1,670,196	1,366,031	...	...	23,728,000	22,291,362	...	...	25,398,196	23,657,393
Ethical, legal and social issues	475,884	262,698	...	...	2,519,000	2,191,139	...	...	2,994,884	2,453,837
Total Agency—Budgetary	56,333,274	52,539,637	...	...	917,670,131	916,875,687	...	...	974,003,405	969,415,324
Hazardous Materials Information Review Commission										
Claims exemption process	5,274,824	4,921,232	...	...	...	...	...	...	5,274,824	4,921,232
Total Agency—Budgetary	5,274,824	4,921,232	...	...	...	...	...	...	5,274,824	4,921,232
Patented Medicine Prices Review Board										
Compliance and enforcement of non-excessive pricing for patented medicines	7,954,962	5,263,135	...	...	...	...	...	...	7,954,962	5,263,135
Pharmaceutical trends	3,204,657	2,787,041	...	...	...	...	...	...	3,204,657	2,787,041
Total Agency—Budgetary	11,159,619	8,050,176	...	...	...	...	...	...	11,159,619	8,050,176
Public Health Agency of Canada										
Infectious disease prevention and control	242,361,298	229,885,712	...	...	30,990,915	26,185,759	...	...	273,352,213	256,071,471
Health promotion	73,832,522	64,588,356	...	...	143,568,153	136,238,433	...	...	217,400,675	200,826,789
Chronic disease prevention and control	45,519,696	42,041,399	...	...	16,897,712	10,893,926	...	...	62,417,408	52,935,325
Strengthen public health capacity	33,713,938	31,207,270	...	...	11,060,221	10,919,940	...	...	44,774,159	42,127,210
Emergency preparedness and response	34,551,715	30,985,015	...	...	...	...	73,155	73,155	34,478,560	30,911,860
Sub-total	429,979,169	398,707,752	...	...	202,517,001	184,238,058	73,155	73,155	632,423,015	582,872,655
Revenues netted against expenditures	(73,155)	(73,155)	...	...	...	...	(73,155)	(73,155)	...	...
Total Agency—Budgetary	429,906,014	398,634,597	...	...	202,517,001	184,238,058	...	...	632,423,015	582,872,655
Total Ministry—Budgetary										
	2,530,562,008	2,474,095,118	48,008,001	40,861,160	2,746,978,411	2,723,683,666	...	...	5,325,548,420	5,238,639,944

Source of authorities

As shown in				Disposition of authorities					
Available from previous years	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Department	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
						\$	\$	\$	\$
					Grants				
...	81,746,000	...	294	81,746,294	Grant to the Canadian Institute for Health Information	81,746,294	...	...	51,063,918
...	58,200,000	...	...	58,200,000	Grant to the Canadian partnership against cancer	58,200,000	...	...	28,825,561
...	16,903,967	...	...	16,903,967	Grant to the Canadian agency for drugs and technologies in health	16,903,966	1	...	17,215,784
...	10,200,000	...	...	10,200,000	Nunavut Medical Travel Fund	10,200,000	...	...	10,200,000
...	10,000,000	...	...	10,000,000	Grant to the Health Council of Canada	6,188,800	3,811,200	...	6,417,000
...	8,000,000	...	...	8,000,000	Grant to the Canadian Patient Safety Institute	8,000,000	...	...	7,631,430
...	7,500,000	...	...	7,500,000	Grant to support the Mental Health Commission of Canada	7,500,000	...	...	...
...	6,333,333	...	...	6,333,333	Grant to the Government of Yukon for the Territorial Health Access Fund and operational secretariat	6,333,333	...	...	6,333,334
...	5,000,000	...	...	5,000,000	Grant to the canadian blood services- blood safety and effectiveness and research and development	5,000,000	...	...	5,000,000
...	4,333,334	...	(1)	4,333,333	Health Access Fund	4,333,333	...	...	4,333,333
...	4,333,333	...	...	4,333,333	Grant to the Government of Northwest Territories for the Territorial Health Access Fund	4,333,333	...	...	4,333,333
...	3,750,000	...	...	3,750,000	Grant to the Canadian Centre on Substance Abuse	3,750,000	...	...	3,750,000
...	3,200,000	...	...	3,200,000	Northwest Territories Medical Travel Fund	3,200,000	...	...	3,200,000
...	2,475,000	(200,000)	268,334	2,543,334	Grants to eligible non-profit international organizations in support of their projects or programs on health	2,138,177	405,157	...	1,744,106
...	1,600,000	...	...	1,600,000	Yukon Medical Travel Fund	1,600,000	...	...	1,600,000
...	1,000,000	...	(685,787)	314,213	Health Canada post-doctoral fellowship program	314,213	...	...	283,738
...	400,000	...	(400,000)	...	Natural health products research grant	...	...	...	...
...	96,033	...	...	...	Health care strategies and policy, Federal/provincial/territorial partnership grant	...	...	...	...
...	5,000	...	(96,033)	5,000	program	...	...	...	96,000
...	...	...	...	...	International Commission on Radiological Protection	...	5,000	...	...
...	...	...	...	...	(S) Grant to Canada Health Infoway Inc. to accelerate the development of electronic health records, common information technology standards across the country, and the further applications of telehealth applications	122,990,000	...	...	38,740,000
...	...	...	122,990,000	122,990,000	(S) Transfer payments to Mental Health Commission of Canada	110,000,000	...	...	30,000,000
...	...	...	110,000,000	110,000,000	Items not required for the current year	...	...	...	...
...	225,076,000	(200,000)	232,076,807	456,952,807	Total - Grants	452,731,449	4,221,358	...	220,767,537

Contributions					
...	236,502,522	...	48,633,666	285,136,188	...
...	233,853,383	113,997	(20,229,592)	213,737,788	...
...	191,527,870	5,450,000	(48,388,333)	148,589,537	...
...	135,444,327	12,200,000	2,346,942	149,991,469	...
...	122,152,934	(327,164)	26,035,950	147,861,720	...
...	50,046,000	...	(9,412,217)	40,633,783	...
...	46,512,678	9,918,801	9,684,922	66,116,401	...
...	26,752,109	(16,597,000)	(8,790,353)	1,364,756	...
...	23,000,000	...	4,890,223	27,890,223	...
...	15,759,000	...	(8,328,646)	7,430,354	...
...	13,304,891	(3,000,000)	(5,471,035)	4,833,856	...
...	10,285,281	8,095,000	5,969,781	24,350,062	...
...	8,821,805	...	1,205,515	10,027,320	...
...	7,200,000	...	11,609,628	18,809,628	...
...	5,000,000	...	5,964	5,005,964	...
...	3,600,000	...	(276,400)	3,323,600	...
...	2,850,000	...	(81,060)	2,768,940	...
...	400,000	...	(400,000)	...	...
...	...	...	11,966,883	11,966,883	...
...
...	1,133,013,000	15,853,634	20,971,838	1,169,838,472	...
...	1,358,089,000	15,653,634	253,048,645	1,626,791,279	...
Total—Contributions					
Total Department					
Canadian Institutes of Health Research					
Grants					
...	849,370,000	27,900,001	2,071,130	879,341,131	...
...	18,880,000	270,000	...	19,150,000	...
...	13,000,000	...	...	13,000,000	...
...	...	...	...	4,442,000	...
...	...	1,737,000	...	1,737,000	...
...	881,250,000	34,349,001	2,071,130	917,670,131	...
Total Agency					
Grants for research projects and personnel support					
...	...	...	...	878,941,686	...
...	...	...	...	18,755,001	...
...	...	...	...	13,000,000	...
...	...	...	...	4,442,000	...
...	...	...	...	1,737,000	...
...	...	...	...	916,875,687	...
Total Agency					
...	...	...	...	794,444	...
Total—Contributions					
Total Department					
...	...	...	...	4,221,358	...
Total—Contributions					
...	...	...	...	1,105,909,667	...
...	...	...	...	1,326,677,204	...

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Adjustments, warrants and transfers	Public Health Agency of Canada		
	Main Estimates	Supplementary Estimates			Grants	Used in the current year	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$
...	22,170,000	...	11,416,728	(10,753,272)	Grants to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development and research	2,729,133	9,340,549
...	6,565,000	...	470,290	(6,094,710)	Grants toward the Federal Initiative on HIV/AIDS	355,699	941,355
...	3,000,000	...	3,000,000	...	Grant to the National Cancer Institute of Canada for the Canadian Breast Cancer Research Initiative	3,000,000	3,000,000
...	1,094,000	...	109,930	(984,070)	Grants to graduate students and post-graduate students in public health and university departments in community medicine and public health	89,283	...
...	325,000	...	137,000	(188,000)	Grants to individuals and organizations in support of public health infrastructure	...	3,338,487
...	...	3,000,000	3,000,000	...	Grant to the Canadian MedicAlert Foundation	3,000,000	2,000,000
...	33,154,000	3,000,000	18,133,948	(18,020,052)	Total—Grants	9,174,115	18,620,391
				Contributions			
...	75,088,000	...	82,356,915	7,268,915	Contributions to non-profit community organizations to support, on a long-term basis, the development and provision of preventative and early intervention services aimed at addressing the health and developmental problems experienced by young children at risk in Canada	82,248,233	82,534,278
...	44,907,000	920,001	42,914,168	(2,912,833)	Contributions to persons and agencies to support health promotion projects in the areas of community health, resource development, training and skill development and research	35,875,215	33,218,117
...	26,651,000	...	32,007,819	5,356,819	Contributions to incorporated local or regional non-profit aboriginal organizations and institutions for the purpose of developing early intervention programs for aboriginal pre-school children and their families	31,256,159	30,570,272
...	16,439,000	...	22,688,860	6,249,860	Contributions to canadian blood services and/or other designated transfusion/transplantation centres to support adverse event surveillance activities	21,366,511	19,457,973
...	2,197,000	...	2,190,000	(7,000)	Contribution towards the Federal Initiative on HIV/AIDS	2,092,534	2,172,000

...	1,056,000	...	1,055,291	2,111,291	2,111,291	...	...	2,071,513
...	125,000	...	(11,000)	114,000	114,000	...	...	...
...	166,463,000	920,001	17,900,052	184,383,053	175,063,943	9,319,110	...	170,024,153
...	199,617,000	3,920,001	(1,020,000)	202,517,001	184,238,058	18,278,943	...	188,644,544
...	2,438,956,000	53,922,636	254,095,775	2,746,978,411	2,723,683,666	23,294,745	...	2,442,038,159
(S) Statutory transfer payment.								

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the previous year
Budgetary (respendable revenues)	\$	\$
First Nations and Inuit health programming and services	5,450,000	...
Health products	40,969,127	44,657,788
Sustainable environmental health	1,400,000	...
Substance use and abuse	...	15
Food and nutrition	1,343,000	...
Pesticide regulation	6,975,000	...
Workplace health	14,140,000	...
Consumer products	454,000	...
First Nations and Inuit health	...	4,114,528
Healthy environments and consumer safety	...	...
Health products and food	...	14,716,049
Pest control product regulation	...	40,740,596
	...	8,165,055
Total Department—Budgetary	70,731,127	67,736,228
Public Health Agency of Canada		
Budgetary (respendable revenues)		
Emergency preparedness and response	73,155	45,057
Total Agency—Budgetary	73,155	45,057
Total Ministry—Budgetary	70,804,282	67,781,285

Revenues

Department	Current year	Previous year
Other revenues—	\$	\$
Refunds of previous years' expenditures—		
Refunds of purchased goods and services	3,470,096	3,034,227
Refunds of transfer payments	27,891,967	14,483,262
Adjustments to prior year's payables	16,398,532	14,500,013
	47,760,595	32,017,502
Sales of goods and services—		
Rights and privileges—		
Authority to sell drugs	4,589,998	4,246,990
Drug related fees	7,828,865	6,398,100
Medical devices	5,319,048	5,509,996
Pest management regulation revenues—Maintenance	4,523,960	3,645,894
Retention of royalties	17,775	20,193
Sundries	2,353,805	2,867,410
	24,633,451	22,688,583
Lease and use of public property	353,725	401,345
Services of a regulatory nature—		
Drug related fees	21,024,067	20,230,203
Pest management regulation revenues	3,054,056	4,375,507
Sundries	4,073,382	4,168,483
	28,151,505	28,774,193
Services of a non-regulatory nature—		
Hospital services	2,706,275	3,444,804
Health services	1,280,862	1,233,036
Dosimetry service	4,443,331	4,829,853
Employee assistance program	7,614,903	7,094,003
Inspections revenues	621,054	511,528
Drug related fees	848,539	741,269
Sundries	2,634,958	2,406,230
	20,149,922	20,260,723
Sales of goods and information products	1,312,857	936,151
Other fees and charges—		
Revenue from fines	2,736,914	3,238,164
Interest on overdue accounts receivable	582,857	736,912
Other fees and charges	769,802	622,518
Sundries	4,315,024	5,845,029
	8,404,597	10,442,623
	83,006,057	83,503,618
Proceeds from the disposal of surplus Crown assets	375,204	280,546
Miscellaneous revenues	75,387	373,243
Total Department	131,217,243	116,174,909

Revenues—Concluded

	Current year		Previous year	
	\$	\$	\$	\$
Assisted Human Reproduction Agency of Canada				
Other revenues—				
Refunds of previous years' expenditures—	10,222	...		
Refunds of previous years' expenditures	25,771	...		
Adjustments to prior year's payables	...	...
Sales of goods and services—	35,993	...		
Other fees and charges	10	...		
Total Agency	36,003	...		
Canadian Institutes of Health Research				
Other revenues—				
Refunds of previous years' expenditures—	2,900,898	3,086,928		
Refunds from previous years' awards	85,191	8,512		
Refunds from previous years' services to outside parties	112,471	210,544		
Adjustments to prior year's payables	...	...
Proceeds from the disposal of surplus Crown assets	3,098,560	3,305,984		
Miscellaneous revenues	22	70		
Total Agency	3,098,627	3,306,054		
Hazardous Materials Information Review Commission				
Other revenues—				
Refunds of previous years' expenditures—	...	2,942		
Refunds of previous years' expenditures	38,415	240		
Adjustments to prior year's payables	...	...
Sales of goods and services—	38,415	3,182		
Other fees and charges	578,194	502,400		
Proceeds from the disposal of surplus Crown assets	199	...		
Total Agency	616,808	505,582		
Patented Medicine Prices Review Board				
Other revenues—				
Refunds of previous years' expenditures—	2,205	3,568		
Refunds of previous years' expenditures	17,390	12,076		
Adjustments to prior year's payables	19,595	15,644		
Public Health Agency of Canada				
Other revenues—				
Refunds of previous years' expenditures—	751,193	527,185		
Refunds of purchased goods and services	1,763,667	2,050,723		
Refunds of transfer payments	9,215,825	15,305,902		
Adjustments to prior year's payables	...	...
Total Agency	24,779,642	10,582,273		
Sales of goods and services—				
Other fees and charges				
Proceeds from the disposal of surplus Crown assets				
Total Agency	24,779,642	10,582,273		
Public Health Agency of Canada				
Other revenues—				
Refunds of previous years' expenditures—	751,193	527,185		
Refunds of purchased goods and services	1,763,667	2,050,723		
Refunds of transfer payments	9,215,825	15,305,902		
Adjustments to prior year's payables	...	...
Total Agency	24,779,642	10,582,273		
Sales of goods and services—				
Rights and privileges—				
Retention of royalties				
Services of a non-regulatory nature—				
First aid kits				
Other services of a non-regulatory nature				
Other fees and charges—				
Interest on overdue account receivable				
Proceeds from the disposal of surplus Crown assets				
Miscellaneous revenues—				
Sundries				
Total Agency	12,007,211	18,400,588		
Ministry Summary				
Other revenues—				
Refunds of previous years' expenditures	62,683,843	53,226,122		
Sales of goods and services	108,485,942	94,764,054		
Proceeds from the disposal of surplus Crown assets	389,942	281,508		
Miscellaneous revenues	195,807	697,722		
Total Ministry	171,755,534	148,969,406		

SECTION 14

2008-2009

PUBLIC ACCOUNTS OF CANADA

Human Resources and Skills Development

Department

Canada Industrial Relations Board

Canada Mortgage and Housing Corporation

Canadian Artists and Producers Professional
Relations Tribunal

Canadian Centre for Occupational Health
and Safety

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Department

Strategic Outcome

Policies and programs that meet human capital and social development needs of Canadians.

Program Activity Descriptions

Policy, research and communication

Provides strategic policy leadership by promoting key human resources and social development policies of the Government of Canada, developing and implementing key Departmental frameworks and strategies, and by engaging and collaborating with our partners and Canadians through public involvement and by advancing knowledge development. This activity plays a vital role to support the achievement of HRSD's priorities and outcomes by communicating with and engaging Canadians and building strong relationships with stakeholders. The operating expenditures are funded from the Departmental Reference Levels, the Employment Insurance Account and the Canada Pension Plan Account.

Strategic Outcome

Enhanced Canadian productivity and participation through efficient and inclusive labour markets, competitive workplaces and access to learning.

Program Activity Descriptions

Labour market

Comprised of Employment Insurance and Labour market programs. Employment insurance programs promote individual well-being, economic stability, and a flexible labour market by providing temporary income support to unemployed workers who qualify under Part I of the *Employment Insurance Act*. Employment insurance encompasses a wide range of benefits to ad-

dress the needs of workers and the labour market, including Canadians who are sick, pregnant, or caring for a new born or adopted child, as well as those who must care for a family member who is seriously ill with a significant risk of death.

Labour market programs provide programs and services that are funded from Departmental Reference Levels and for those programs established under Part II of the *Employment Insurance Act*, the Employment Insurance Account. These enable Canadians, including unemployed adults and targeted groups, such as youth and Aboriginal peoples, to develop their skills and encourage them to invest in themselves and become self-reliant and more adaptable to labour market changes.

The operating expenditures are funded from the Departmental Reference Levels and the Employment Insurance Account.

Learning

Assists Canadians to acquire the education and skills that will enable them to participate in a knowledge-based economy and society. In doing so, the program works in close partnership with the provinces and territories, voluntary sector, financial institutions, service providers and other key stakeholders to increase awareness of, preparedness for and access to lifelong learning opportunities by reducing financial and non-financial barriers for today's and tomorrow's learners. Programs within this area are delivered nationally and include statutory and voted programs. In terms of statutory programs, the Canada Student Loans Program promotes accessibility to post-secondary education through the provision of loans and grants to students with demonstrated financial needs. The Program also offers debt management measures to help borrowers with repayment. The Canada Education Savings Program promotes and encourages Canadians to save for a child's post-secondary education through Regis-

tered Education Savings Plans by providing grants. In terms of voted programs, the International Academic Mobility initiative administers contribution programming in the area of international student mobility. The operating expenditures are funded from the Departmental Reference Levels and the Employment Insurance Account.

Workplace skills

Collaboration with industry partners and stakeholders through Workplace Partnerships to identify, address, and promote workplace skills development. Workplace Skills improves immigrant integration outcomes through Foreign Workers and Immigrants such as Foreign Credential Recognition, the Immigration Portal, and the Foreign Worker Program. Workplace Skills also develops and disseminates knowledge and information, which is vital to inform a well-functioning labour market through Skills and Labour Market Information, including National Occupational Classification, Essential Skills, and Labour Market Information. Funding is administered through voted contributions. The operating expenditures are funded from the Departmental Reference Levels and the Employment Insurance Account.

Strategic Outcome

Safe, healthy, fair, stable, cooperative, productive workplaces and effective international labour standards.

Program Activity Descriptions

Labour

This Program promotes and sustains stable industrial relations and a safe, fair, healthy, equitable, and productive workplace within the federal labour jurisdiction. It collects and disseminates labour and workplace information, represents Canada at international labour

activities, fosters constructive labour-management relationships and ensures that minimum labour standards and occupational health and safety protections are enforced. The Labour Program's federal jurisdiction mandate reaches an estimated 46,000 Canadian workplaces and up to 1,132 million employees. Many of the stakeholders of the Labour Program are sophisticated and well organized, whether through unions or through business associations. These organizations are well informed and intensely concerned with all aspects of labour policy. Beyond the federal jurisdiction, the Labour Program relates to a wide variety of business, labour and other non-governmental organizations representing the different interests of Canadians on both national and international issues. The average worker has a different perspective of the Labour Program, which is to rely on the Labour Program to protect his or her rights at work. Employees who are dismissed or who are not properly paid their wages, and who have no union to represent their interests, must turn to a Labour Program officer for assistance. Similarly, employees rely on Labour Program officials to protect their health and safety at work by promoting a culture of health and safety, including the use of workplace health and safety committees, and by the enforcement of the right to refuse dangerous work and other rights related to occupational health and safety. Similarly, Aboriginal Canadians, visible minorities, women and the persons with disabilities look to the Labour Program to promote equity in their employment opportunities. The operating expenditures are funded from the Departmental Reference Levels and the Employment Insurance Account.

Strategic Outcome

Enhanced income security, access to opportunities, social inclusion and well being for individuals, families and communities.

Program Activity Descriptions

Social investment

Provides Canadians with pensions and benefits for retirement, death, and disability through the *Old Age Security Act* and the *Canada Pension Plan*. It also includes Social investment programs, policies, and grants and contributions designed to ensure that children, families, seniors, communities, and people with disabilities are provided with knowledge, information, and opportunities to move forward with their own solutions to social and economic challenges.

The operating expenditures are funded from the Departmental Reference Levels and the Canada Pension Plan Account.

Children and families

Provides support to families to ensure all children have the best possible start in life; that parents have choice in childcare, to ensure the needs of those who provide care to loved ones are taken into account and that families' economic security is sustained.

This activity also undertakes specific initiatives supported by multilateral agreements between the federal government and provinces and territories through programs such as the Canada's Universal Child Care Plan, the National Child Benefit, and Multilateral Framework on Early Learning and Child Care.

The operating expenditures are funded from the Departmental Reference Levels

Housing and homelessness

Provides programs and services that assist communities in helping homeless individuals and families, as well as those at risk of homelessness, move towards self-sufficiency, thereby contributing to society and the economy. This is accomplished through partnerships

with all levels of government, the voluntary and private sectors, foundations, faith-based communities and unions. The activity accomplishes its objectives through the Homelessness Partnering Strategy, a class contribution and class grant program. The four class contribution programs are: Homelessness Partnership Initiative – Designated Communities, Homelessness Partnership Initiative – Outreach Communities, Homelessness Partnership Initiative – Aboriginal Communities, and Homelessness Partnership Initiative – Federal Horizontal Pilot Projects. The Homelessness Knowledge Development Program is a class contribution and class grant program that addresses the gaps and priorities in knowledge around issues of homelessness in Canada. The Surplus Federal Real Property for Homelessness Initiative, whose funds are administered through Public Works and Government Services Canada, provides surplus federal properties to communities across Canada to address their local homelessness-related needs. The operating expenditures are funded from the Consolidated Revenue Fund.

Strategic Outcome

Achieve better outcomes for Canadians through service excellence.

Program Activity Descriptions

Seamless, citizen-centred service

Develops service policies and client community strategies; conducts research and analysis pertaining to citizens and communities' needs and expectations; develops new service offerings and improves existing ones; and delivers one-stop, easy-to-access, personalized services by phone, Internet, and In-person.

The operating expenditures are funded from the Departmental Reference Levels, the Employment Insurance Account and the Canada Pension Plan Account.

Integrity

Enhances and strengthens the integrity of programs to ensure that the right person or organization receives the right service or benefit at the right time, and for the intended purpose. It implements the Social Insurance Number and the Social Insurance Registry as the foundation for a safe and secure common identifier; develops integrity risk management strategies that will address operational risk and lead to the reduction of payment errors, and processes grants and contributions, individual benefits and mail service requests. The operating expenditures are funded from the Departmental Reference Levels, the Employment Insurance Account and the Canada Pension Plan Account.

Collaborative, networked government service

Implements a government-wide, collaborative, networked business approach to delivering citizen-centred service to Canadians by working with other federal departments and agencies, other levels of government, and community partners, sharing information, adopting interoperable systems and infrastructures, providing secure management of citizen's personal information and respect of their privacy, and increasing the accuracy of the Social Insurance Registry through more timely and complete updates with vital statistics organizations.

The operating expenditures are funded from the Departmental Reference Levels, the Employment Insurance Account.

Canada Industrial Relations Board

Strategic Outcome

To resolve labour relations issues in federally regulated sectors submitted to the Canada Industrial Relations Board, in a timely, fair and consistent manner.

Program Activity Descriptions

Labour relations resolution program

Through this program, the Canada Industrial Relations Board (CIRB) exercises its statutory powers relating to the administration and interpretation of Part I (Industrial Relations) and certain provisions of Part II (Occupational Health and Safety) of the Canada Labour Code. It undertakes a wide range of industrial relations activities in matters related to federal jurisdiction industries. These activities include the granting, modification and termination of bargaining rights; the investigation, mediation and adjudication of complaints alleging violation of provisions of the Canada Labour Code; the interpretation of technological change provisions affecting the terms and conditions or security of employment of employees and the exercise of ancillary remedial authority; the exercise of cease and desist powers in cases of unlawful strikes or lock-outs; the settlement of the terms of a first collective agreement; the review of health and safety officers' decisions that are referred to the Board; the provision of advice and recommendations relative to the statutory powers of the Board; the provision of administrative services to these ends.

Canada Mortgage and Housing Corporation

Strategic Outcome

Increased availability of safe, affordable housing for Canadians in need, including Aboriginal Canadians.

Program Activity Descriptions

Assisted housing programs

Financial assistance is provided to individuals and groups under long term agreements, which helps to

provide suitable, adequate and affordable housing to low and moderate income Canadians. This program activity also includes funding provided to provinces/territories under Social Housing Agreements. Provinces and territories signing Social Housing Agreements with the Government of Canada are subject to national principles and an accountability framework that ensures targeted federal funding is used for housing low-income households.

Affordable housing initiative

The Affordable Housing Initiative is aimed at increasing the supply of affordable housing for low to moderate income households. Affordable housing may include interventions such as construction, renovation, rehabilitation, conversion, home ownership, new rent supplements and supportive housing programs. The provinces and territories deliver and administer the programs financed by this initiative. The funding for this program is in the form of a contribution and is provided for provincially/territorially-designed programs.

On-reserve housing programs

Financial assistance is provided to First Nations under long term agreements, which helps to provide suitable, adequate and affordable rental housing in reserve communities. In addition, assistance is provided to bring housing occupied by low-income households up to basic health, safety and mobility standards. This program activity also includes funding to facilitate the acquisition of knowledge, skills, training and resources that will allow Aboriginal people to work towards self-sufficiency in housing and take on more responsibility for the functioning of housing within their community. The funding for these programs is primarily in the form of a subsidy, for up to 25 years, to assist projects with their financing and operation.

Housing repair and improvement programs

Canada Mortgage and Housing Corporation's (CMHC) Residential rehabilitation assistance program helps to bring housing occupied by low-income homeowners, renters and persons with disabilities up to basic health, safety and mobility standards, and facilitates the conversion of non-residential buildings to residential use. Housing repair and improvement programs also include the Emergency repair program, which offers financial assistance to low-income Canadians in rural areas to undertake emergency repairs to their homes, and the Home adaptations for seniors independence program, which provides low-income seniors with financial assistance to carry out minor home adaptations. The Shelter enhancement program provides financial assistance to rehabilitate, repair, improve or build emergency shelters for victims of family violence. The funding for these programs is primarily in the form of a forgivable loan. The total forgivable loan depends on the cost of the repairs and area of the country.

Research and information dissemination that addresses distinct housing needs, including those of Aboriginal people

CHMC conducts research and disseminates information on issues regarding specific populations with distinct housing needs, including Aboriginal people, homeless people, low-income people, newcomers (immigrants and refugees), people with disabilities and seniors.

Strategic Outcome

Strengthened competitiveness and innovation of the housing sector in order to meet the housing needs of Canadians.

Program Activity Descriptions

Canadian housing market research and analysis

CMHC collects, analyzes and disseminates housing market information that facilitates informed housing-related decisions by those in the industry, the public at large and CMHC. This includes the provision of housing market data, analysis and forecasts through publications, conferences, seminars, industry roundtables and custom data services. To meet client information needs, CMHC undertakes various surveys of: starts and completions; market absorption; rental market; mortgage approvals; and consumer intentions to buy or renovate a home.

Research and information dissemination to promote desirable housing market outcomes and improve building performance

CMHC investigates ways to ensure the supply of affordable housing finance, make housing finance more inclusive, encourage the supply of affordable housing and move the housing system forward. CMHC also conducts technical research to address moisture and the indoor environment, the durability performance of residential buildings and disasters.

Strategic Outcome

The Canadian housing system remains one of the best in the world.

Program Activity Descriptions

International activities

Housing sector well-being is further promoted through support to the industry, which enables Canadian companies to secure international business opportunities and diversify their share of housing export markets. CMHC will seek to increase Canadian housing exports by help-

ing companies expand into promising markets, bring together key Canadian clients with pre-selected prospective buyers abroad, promote awareness and recognition of Canadian housing approaches, support foreign delegations seeking information on Canada's housing system and provide assistance to emerging economies to assess and improve their housing environment.

Research and information dissemination to promote sustainable housing and communities, as well as lead the development and implementation of federal housing policy

CHMC conducts research on energy and environmental solutions for residential buildings, residential water quality and use, unique technical problems of remote and northern housing, sustainable community planning and design, and housing and population health. As mandated, CMHC develops and implements federal housing policy in support of Government of Canada priorities and objectives.

Emergency planning

CMHC ensures that Business Resumption Plans are in place and tested to ensure effective and timely resumption of normal business operations following a business interruption impacting the Corporation's business operations and commitments to stakeholders, with particular emphasis on restoring mission-critical business functions first.

Canadian Artists and Producers Professional Relations Tribunal

Strategic Outcome

The rights of artists and producers under Part II of the *Status of the Artist Act* are protected and respected.

Program Activity Descriptions

Certification, complaints and determination program

This program deals with applications for certification, revocation of certification, review, determination, and consent to prosecute, and with complaints of unfair practices, brought forward by artists, artists' associations or producers under Part II of the *Status of the Artist Act*, which governs professional relations between self-employed artists and producers.

Canadian Centre for Occupational Health and Safety

Strategic Outcome

Improved workplace conditions and practices that enhance the health, safety, and well being of working Canadians.

Program Activity Descriptions

Occupational health and safety information development, delivery services and tripartite collaboration

The goal of this program is to provide free information on occupational health and safety to support Canadians in their efforts to improve workplace safety and health. Citizens are provided information through a free and impartial personalized service via telephone, e-mail, person-to-person, fax or mail. Alternatively they can independently access a broad range of electronic and print resources developed to support safety and health information needs of Canadians. This may include cost

recovery products and services and is supported financially by contributions from various stakeholders.

Through health and safety information development, the Canadian Centre for Occupational Health and Safety (CCOHS) collects, processes, analyzes, evaluates, creates and publishes authoritative information resources on occupational health and safety for the benefit of all working Canadians. This information is used for education and training, research, policy development, development of best practices, improvement of health and safety programs, achieving compliance and for personal use. Various levels of service are available from free to purchase of products and services. When the product or service provided by CCOHS is provided to identified external recipients with benefits beyond those enjoyed by the general taxpayer, a user fee is charged.

CCOHS promotes and facilitates consultation and co-operation among federal, provincial and territorial jurisdictions and participation by labour, management and other stakeholders in the establishment and maintenance of high standards and occupational health and safety initiatives for the Canadian context. The sharing of resources results in the coordinated and mutually beneficial development of unique programs, products and services. Collaborative projects are usually supported with a combination of financial and non-financial contributions to the programs by stakeholders and result in advancement of the health and safety initiatives.

Ministry Summary

Source of authorities						Disposition of authorities					
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$								
...	606,106,000	...	...	...	606,106,000	1	Operating expenditures	...	...	...	...
...	...	14,157,246	...	...	14,157,246	1a	Operating expenditures	...	...	...	...
...	...	20,925,721	...	...	20,925,721	1c	Transfer of \$15,586,562 from Human Resources and Skills Development Vote 5, and \$1,740,800 from Transport Vote 1	...	...	...	...
...	...	...	1	...	1,740,800		Transfer from: Vote 1 (Transport)	...	...	...	...
...	...	...	...	...	1,740,800		Vote 5	...	...	...	...
...	...	...	...	...	15,586,562		TB Vote 15 ⁽¹⁾
...	...	...	...	...	41,974,724		TB Vote 25 ⁽¹⁾
...	...	...	...	...	17,130,604		TB Vote 30 ⁽¹⁾
...	...	...	...	...	17,124,976		Transfer to Vote 1 (Canada Revenue Agency)	...	...	...	...
...	...	...	...	...	(200,833)		Total—Vote 1	709,470,311	25,075,490	...	2,500,762,659
...	606,106,000	35,082,968	93,356,833	734,545,801			Grants and contributions	...	...	...	...
...	1,675,346,543	...	...	1,675,346,543		5	Grants and contributions	...	...	...	...
...	...	61,850,000	...	61,850,000		5a	Transfer of \$617,328 from Indian Affairs and Northern Development Vote 10	...	...	...	...
...	...	37,357,758	...	37,357,758		5b	Transfer from Vote 10 (Indian Affairs and Northern Development)	...	...	...	...
...	...	...	617,328	617,328			Transfer to: Vote 1	...	...	...	...
...	...	...	(15,586,562)	(15,586,562)			Vote 10	...	...	...	...
...	...	...	(220,000)	(220,000)			Total—Vote 5	1,552,608,295	206,756,772	...	1,027,272,695
...	1,675,346,543	99,207,758	(15,189,234)	1,759,365,067			Contributions to employee benefit plans	248,496,587	...	...	236,919,841
...	232,693,050	...	15,803,537	248,496,587		(S)	Minister of Human Resources and Social Development—Salary and motor car allowance	76,111	...	...	74,322
...	76,422	...	(311)	76,111		(S)	Minister of Labour and Minister of the Economic Development Agency of Canada for the Regions of Quebec—Salary and motor car allowance	76,522	...	...	74,322
...	76,422	...	100	76,522		(S)	Old Age Security payments (<i>Old Age Security Act</i>)	25,334,521,709 ⁽²⁾	24,029,799,239 ⁽²⁾
...	25,321,000,000	(368,000,000)	381,521,709	25,334,521,709		(S)	Guaranteed Income Supplement payments (<i>Old Age Security Act</i>)	7,511,541,329 ⁽²⁾	7,406,706,506 ⁽²⁾
...	7,696,000,000	63,000,000	(247,458,671)	7,511,541,329		(S)	Universal Child Care Benefit (<i>Universal Child Care Benefit Act</i>)	2,547,785,736	...	...	2,474,298,326
...	2,470,000,000	38,000,000	39,785,736	2,547,785,736		(S)	Canada Education Savings grant payments to Registered Education Savings Plan (RESP) trustees on behalf of RESP beneficiaries to encourage Canadians to save for post-secondary education for their children	580,725,830	...	...	579,674,346
...	588,000,000	32,000,000	(39,274,170)	580,725,830				...	...	...	...

Ministry Summary—Continued

Available from previous years	Source of authorities					Vote		Disposition of authorities			
	As shown in			Total available for use	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers								
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	573,000,000	(21,000,000)	(20,803,101)	531,196,899	(S)	Allowance payments (<i>Old Age Security Act</i>)	531,196,899 ⁽²⁾	518,171,144 ⁽²⁾	
...	327,974,000	(18,398,000)	(11,367,433)	298,208,567	(S)	Payments related to the direct financing arrangement under the <i>Canada Student Financial Assistance Act</i>	298,208,567	...	...	292,311,944
...	142,868,000	18,414,000	(18,107,299)	143,174,701	(S)	Canada study grants to qualifying full and part-time students pursuant to the <i>Canada Student Financial Assistance Act</i>	143,174,701	...	...	161,530,293
...	43,000,000	...	3,210,779	46,210,779	(S)	Payments of compensation respecting government employees (<i>Government Employees Compensation Act</i>) and merchant seamen (<i>Merchant Seamen Compensation Act</i>)	46,210,779	...	...	39,533,517
...	34,000,000	16,000,000	(2,208,650)	47,791,350	(S)	Canada Learning Bond payments to Registered Education Savings Plan (RESP) trustees on behalf of RESP beneficiaries to support access to post-secondary education for children from low-income families	47,791,350	...	...	35,760,125
...	24,078,000	8,654,000	(9,782,197)	22,949,803	(S)	The provision of funds for interest and other payments to lending institutions and liabilities under the <i>Canada Student Financial Assistance Act</i>	22,949,803	...	...	36,333,979
...	6,769,000	752,000	(22,069,270)	(14,548,270)	(S)	The provision of funds for liabilities including liabilities in the form of guaranteed loans under the <i>Canada Student Loans Act</i>	(14,548,270)	...	...	(19,065,890)
...	145,000	...	(22,299)	122,701	(S)	Civil service insurance actuarial liability adjustments	122,701	...	...	68,229
...	35,000	...	(27,334)	7,666	(S)	Supplementary retirement benefits—Annuities agents' pensions	7,666	...	...	10,245
...	22,000	7,000	3,650	32,650	(S)	The provision of funds for interest payments to lending institutions under the <i>Canada Student Loans Act</i>	32,650	...	...	36,956
...	...	31,200,000	(27,500,996)	3,699,004	(S)	Wage Earner Protection Program payments to eligible applicants owed wages and vacation pay from employers who are either bankrupt or in receivership as well as payments to trustees and receivers who will provide the necessary information to determine eligibility	3,699,004	...	...	...
...	...	100,000	(81,585)	18,415	(S)	Canada Disability Savings Bond payment to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities	18,415	...	...	...

(S)	Canada Disability Savings Grant payment to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities	65,500	(534,500)	600,000	...	...	65,500	...	...	...
	(S) Spending of proceeds from the disposal of surplus Crown assets	140,158	70,374	...	...	...	82,663	...	57,495	120,763
	(S) Refunds of amounts credited to revenues in previous years	37,695	37,695	...	...	...	37,695	...	...	46,384
	(S) Energy cost benefit	(4,925)	(4,925)	...	...	...	(4,925)	...	...	142,250
	(S) Spending pursuant to section 12(4) of the <i>Canada Education Saving Act</i>	396,724	396,724	...	...	...	138,079	...	258,695	...
	Appropriations not required for the current year	...	...	...	...	...	...	...	...	395,565
	Total budgetary	69,784	39,741,189,437	(64,380,274)	119,755,162	39,796,634,109	39,564,485,657	231,832,262	316,190	39,320,977,760
(S)	(L) Loans disbursed under the <i>Canada Student Financial Assistance Act</i> (Gross)	...	906,297,000	(18,550,000)	100,163,949	987,910,949	987,910,949	...	...	1,099,489,263
	Total Department—	69,784	39,741,189,437	(64,380,274)	119,755,162	39,796,634,109	39,564,485,657	231,832,262	316,190	39,320,977,760
	Budgetary	...	906,297,000	(18,550,000)	100,163,949	987,910,949	987,910,949	...	...	1,099,489,263
	Non budgetary	...	...	...	...	...	...	...	...	...
	Canada Industrial Relations Board	...	...	...	...	...	...	...	...	...
10	Program expenditures	...	11,018,000	...	...	...	...	...	...	11,138,011
10c	Transfer of \$220,000 from Human Resources and Skills Development Vote 5	...	...	1	...	220,000	...	...	...	1,378,138
	Transfer from: Vote 5	...	...	...	...	605,938	...	...	...	...
	TB Vote 15 (1)	...	...	...	...	536,650	...	...	...	...
	TB Vote 25 (1)	...	...	...	...	278,105	...	...	...	...
	TB Vote 30 (1)	...	...	...	...	...	...	...	...	...
	Total—Vote 10	...	11,018,000	1	1,640,693	12,658,694	12,296,310	362,384	...	...
(S)	Contributions to employee benefit plans	...	1,490,000	...	(63,541)	1,426,459	1,426,459	...	...	...
(S)	Spending of proceeds from the disposal of surplus Crown assets	165	...	...	865	1,030	...	165	865	...
165	Total Agency—Budgetary	165	12,508,000	1	1,578,017	14,086,183	13,722,769	362,549	865	12,516,149
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...
15	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament of Canada other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>	...	2,293,949,000	...	...	2,293,949,000	...	...	...	...
165	Total Agency—Budgetary	165	12,508,000	1	1,578,017	14,086,183	13,722,769	362,549	865	12,516,149

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote				
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	...	11,100,000	...	11,100,000	15b	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament of Canada other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>			
...	2,293,949,000	11,100,000	...	2,305,049,000	16c	Total—Vote 15 To increase from \$450,000,000,000 to \$600,000,000,000 the limit of the aggregate outstanding insured amount of all insured loans by Canada Mortgage and Housing Corporation, pursuant to paragraph 11(b) of the <i>National Housing Act</i>			
...	...	1	...	1		...	1	...	...
...	...	...	...	...		Appropriations not required for the current year			
...	2,293,949,000	11,100,001	...	2,305,049,001		2,206,892,167	98,156,833	...	2,154,285,857
...	...	...	...	...		Total budgetary			
...	...	...	...	...	(S)	2,206,892,167	98,156,834	...	2,154,548,822
...	(210,200,000)	...	...	(210,200,000)		(210,226,147)	26,147	...	(258,431,058)
...	2,293,949,000	11,100,001	...	2,305,049,001		Total Agency—Budgetary			
...	(210,200,000)	...	...	(210,200,000)		2,206,892,167	98,156,834	...	2,154,548,822
...	...	...	...	...		(210,226,147)	26,147	...	(258,431,058)
...	1,806,000	...	...	1,806,000	20	Canadian Artists and Producers Professional Relations Tribunal			
...	...	...	...	...		Program expenditures			
...	...	...	64,966	64,966		Transfer from: TB Vote 15 ⁽¹⁾			
...	...	...	88,500	88,500		TB Vote 25 ⁽¹⁾			
...	1,806,000	...	153,466	1,959,466		Total—Vote 20			
...	167,000	...	(65,340)	101,660	(S)	913,201	1,046,265	...	952,900
...	...	...	...	...		101,660	...	...	101,729
...	1,973,000	...	88,126	2,061,126		1,014,861	1,046,265	...	1,054,629

Program Activity

Department	Operating			Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
Learning—													
Social investment	129,643,692	126,198,171	...	...	33,450,122,395	33,434,538,142	57,895,809	55,211,874	...	...	...	33,530,870,278	33,505,524,439
Children and families	6,238,652	6,075,066	...	...	2,547,785,736	2,547,785,736	...	...	...	...	...	2,554,024,388	2,553,860,802
Budgetary													
Non-budgetary	151,820,020	150,434,401	...	...	996,561,227	996,060,132	21,631,293	21,631,000	...	987,910,949	987,910,949	1,126,749,954	1,124,863,533
Labour market	38,696,881	36,463,533	...	...	...	1,242,771,498	26,539,865	25,040,000	...	...	...	1,327,888,782	1,254,195,031
Seamless, citizen-centred service	860,465,768	836,887,425	...	...	...	...	428,531,755	422,251,509	...	...	...	431,934,013	414,635,916
Workplace skills	75,474,925	74,205,728	...	...	199,737,000	124,821,058	43,597,000	43,597,000	...	...	...	231,614,925	155,429,786
Integrity	973,862,144	971,129,559	...	...	...	(4,925)	805,677,858	804,003,000	...	...	...	168,179,361	167,121,634
Housing and homelessness	32,514,506	32,021,825	...	...	151,157,758	118,650,850	...	...	...	...	...	183,672,564	150,672,675
Labour	255,394,380	255,163,145	...	...	7,334,799	6,050,883	106,763,649	106,763,649	...	...	...	155,965,530	154,450,379
Policy, research and communication	193,150,114	191,994,071	...	...	300,000	295,609	121,762,674	121,328,379	...	...	...	71,687,440	70,961,301
Collaborative, net-worked government service	249,680,958	245,722,156	...	...	...	...	235,633,784	232,951,995	...	...	...	14,047,174	12,770,161
Sub-total—													
Budgetary	2,966,942,040	2,926,295,080	...	...	38,677,725,756	38,470,968,983	1,848,033,687	1,832,778,406	...	987,910,949	987,910,949	39,796,634,109	39,564,485,657
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures (1,848,033,687) (1,832,778,406)													
Total Department—													
Budgetary	1,118,908,353	1,093,516,674	...	...	38,677,725,756	38,470,968,983	...	...	...	987,910,949	987,910,949	39,796,634,109	39,564,485,657
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...
Canada Industrial Relations Board													
Labour relations resolution program	14,086,183	13,722,769	...	...	...	...	...	...	...	...	...	14,086,183	13,722,769
Total Agency—Budgetary	14,086,183	13,722,769	...	...	...	...	...	...	...	...	...	14,086,183	13,722,769
Canada Mortgage and Housing Corporation													
Assisted housing programs—													
Budgetary	1,726,083,001	1,651,836,156	...	...	...	...	...	...	...	...	...	1,726,083,001	1,651,836,156
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	(210,200,000)	(210,226,147)

On-reserve housing programs	318,407,000	284,325,798	...	...	...	...	...	...	...	318,407,000	284,325,798
Housing repair and improvement programs	122,225,000	128,333,351	...	...	...	...	...	...	...	122,225,000	128,333,351
Affordable housing initiative	68,753,000	83,056,621	...	...	...	...	...	...	...	68,753,000	83,056,621
Canadian housing market research and analysis	18,635,000	15,131,479	...	...	...	...	...	...	...	18,635,000	15,131,479
Research and information dissemination to promote desirable housing market outcomes and improve building performance	18,378,000	15,265,572	...	...	...	...	...	...	...	18,378,000	15,265,572
International activities	13,144,000	12,073,247	...	...	...	...	...	...	...	13,144,000	12,073,247
Research and information dissemination to promote sustainable housing and communities, as well as lead the development and implementation of federal housing policy	11,809,000	10,424,406	...	...	...	...	...	...	...	11,809,000	10,424,406
Research and information dissemination that addresses distinct housing needs, including those of Aboriginal people	7,266,000	6,087,262	...	...	...	...	...	...	...	7,266,000	6,087,262
Emergency planning	349,000	358,275	...	...	...	...	...	...	...	349,000	358,275
Total Agency—Budgetary	2,305,049,001	2,206,892,167	...	...	...	...	...	...	...	2,305,049,001	2,206,892,167
Non-budgetary	...	...	...	...	...	...	...	...	...	(210,200,000)	(210,226,147)
Canadian Artists and Producers Professional Relations Tribunal			...	...	...	...	...	...	...
Certification, complaints and determination program	2,061,126	1,014,861	...	...	...	...	...	...	...	2,061,126	1,014,861
Total Agency—Budgetary	2,061,126	1,014,861	...	...	...	...	...	...	...	2,061,126	1,014,861
Canadian Centre for Occupational Health and Safety			...	...	...	...	...	...	...
Occupational health and safety information development, delivery services and tripartite collaboration	9,611,562	8,641,028	...	...	...	...	...	...	...	5,311,562	4,925,201
Revenues netted against expenditures	(4,300,000)	(3,715,827)	...	...	...	...	...	...	...	...	...
Total Agency—Budgetary	5,311,562	4,925,201	...	...	...	...	...	...	...	5,311,562	4,925,201
Total Ministry—Budgetary	3,445,416,225	3,320,071,672	...	...	...	...	...	...	...	42,123,141,981	41,791,040,655
Non-budgetary	...	...	...	...	...	...	...	...	...	777,710,949	777,684,802

Transfer Payments

Available from previous years	Source of authorities			Department	Disposition of authorities		
	As shown in				Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	25,321,000,000	(368,000,000)	381,521,709	(S) Old Age Security payments	25,334,521,709 ⁽¹⁾	...	24,029,799,239 ⁽¹⁾
...	7,696,000,000	63,000,000	(247,458,671)	(S) Guaranteed Income Supplement payments	7,511,541,329 ⁽¹⁾	...	7,406,706,506 ⁽¹⁾
...	2,470,000,000	38,000,000	39,785,736	(S) Universal Child Care Benefit	2,547,785,736	...	2,474,298,326
...	588,000,000	32,000,000	(39,274,170)	(S) Canada Education Savings grant payments to Registered Educations Savings Plan (RESP) trustees on behalf of RESP beneficiaries to encourage Canadians to save for post-secondary education for their children	580,725,830	...	579,674,346
...	573,000,000	(21,000,000)	(20,803,101)	(S) Allowance payments	531,196,899	...	518,171,144
...	142,868,000	18,414,000	(18,107,299)	(S) Canada study grants to qualifying full and part-time students pursuant to the <i>Canada Student Financial Assistance Act</i>	143,174,701	...	161,530,293
...	99,000,000	...	...	Apprenticeship incentive grant	53,439,400	45,560,600	30,911,200
...	34,000,000	16,000,000	(2,208,650)	(S) Canada Learning Bond payments to Registered Education Savings Plan (RESP) trustees on behalf of RESP beneficiaries to support access to post-secondary education for children from low-income families	47,791,350	...	35,760,125
...	26,340,000	...	...	New Horizons for seniors program	26,288,412	51,588	26,074,576
...	24,865,000	...	(12,155,112)	Grants to voluntary sector organizations for adult literacy and essential skills	6,988,178	5,721,710	12,102,802
...	14,275,000	...	(4,966,335)	Grants to non-profit organizations for activities eligible for support through the Social development partnerships program	8,684,364	624,301	7,104,721
...	1,000,000	...	...	Grants to international labour institutions for addressing the labour dimension of globalization	1,000,000	...	994,110
...	900,000	1,568,595	...	Grants to not-for-profit organizations, individuals, municipal governments, band/tribal councils and other aboriginal organizations, public health and educational institutions, régies régionales, for-profit enterprises, research organizations and research institutes to carry out research on homelessness to help communities better understand and more effectively address homelessness issues	905,290	1,563,305	480,892
...	900,000	...	...	Grants to international and domestic organizations for technical assistance and international cooperation on labour issues	900,000	...	885,448
...	300,000	...	...	Named grants for the Organization for Economic Co-operation and Development	295,609	4,399	244,838

(S) Civil service insurance actuarial liability

...	145,000	...	(145,000)	...	adjustment	...	...	...	...
...	...	...	...	...	Grants to individuals, organizations and corporations to assist individuals to improve their employability and to promote employment opportunities by assisting local entrepreneurial development	...	...	...	...
...	50,000	...	(50,000)	19,000	Fire Prevention Canada	19,000	...	...	19,000
...	19,000	...	...	...	To support activities which contribute to Occupational safety and health program objectives	15,000	...	...	15,000
...	15,000	...	...	12,000	To support standards-writing associations	9,720	2,280	...	9,720
...	12,000	...	...	...	Canadian Joint Fire Prevention Publicity Committee	7,000	...	...	7,000
...	7,000	...	...	...	(S) Payments of compensation respecting government employees and merchant seamen	2,795	...	...	3,180
...	5,000	...	(2,205)	2,795	Grant to construct/renovate permanent structures and small projects emphasizing community support to be fully accessible to all people of varying abilities across Canada, through the Enabling Accessibility Fund	5,328,190	921,810	...	...
...	...	6,250,000	...	6,250,000	(S) Wage earner protection program payments to eligible applicants owed wages and vacation pay from employers who are either bankrupt or in receivership as well as payments to trustees and receivers who will provide the necessary information to determine eligibility	3,699,004	...	...	...
...	...	31,200,000	(27,500,996)	3,699,004	(S) Canada Disability Savings Grant payments to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities	65,500	...	...	...
...	...	600,000	(534,500)	65,500	(S) Canada Disability Savings Bond payments to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities	18,415	...	...	...
...	...	100,000	(81,585)	18,415	(S) Energy cost benefit	(4,925)	...	...	142,250
...	...	...	(4,925)	(4,925)	Items not required for the current year	...	...	...	560,069
...	36,992,701,000	(181,867,405)	48,014,896	36,858,848,491	Total—Grants	36,804,398,506	54,449,985	...	35,285,494,785
Contributions									
Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market									
...	528,766,000	27,900,000	(6,644,635)	550,021,365	(S) Payments related to the direct financing arrangement under the <i>Canada Student Financial Assistance Act</i>	532,787,191	17,234,174	...	521,454,349
...	229,394,000	(16,012,000)	(3,973,837)	209,408,163	Contributions to not-for-profit organizations, individuals, municipal governments, band/tribal councils and other aboriginal organizations, public health and educational institutions, régies régionales, for-profit enterprises, research organizations and	209,408,163	...	...	207,566,906

Source of authorities						Disposition of authorities			
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates						\$	\$
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	122,900,000	25,789,163	...	148,689,163	research institutes to support activities to help alleviate and prevent homelessness across Canada and to carry out research on homelessness to help communities better understand and more effectively address homelessness issues	117,745,559	30,943,604	...	86,030,489
					Contributions to provincial/territorial governments, band councils, tribal councils, Aboriginal Human Resources Development Agreement holders, municipal governments, not-for-profit organizations, professional associations, business and private sector organizations, consortia, industry groups, unions, regulatory bodies, ad-hoc associations, public health institutions, school boards, universities, colleges, CEGEPs, sector councils, and cross-sectoral councils to support enhanced productivity and competitiveness of canadian workplaces by supporting investment in and recognition and utilization of skills	54,892,166	15,415,834	...	50,853,626
...	37,250,000	...	22,507	37,272,507	communities with ongoing high unemployment and/or affected by downsizing	23,133,507	14,139,000	...	4,982,015
...	24,078,000	8,654,000	(9,782,197)	22,949,803	(S) The provision of funds for interest and other payments to lending institutions and liabilities under the <i>Canada Student Financial Assistance Act</i>	22,949,803	...	...	36,333,979
...	7,763,543	3,600,000	4,966,335	16,329,878	Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work or business experience, the mobilization of community resources and human resource planning and adjustment measures necessary for the social development of Canadians and other participants in canadian life	16,329,878	...	...	42,042,696
...	6,769,000	752,000	(22,069,270)	(14,548,270)	(S) The provision of funds for liabilities including liabilities in the form of guaranteed loans under the <i>Canada Student Loans Act</i>	(14,548,270)	...	...	(19,065,890)
...	4,144,000	...	13,575,112	17,719,112	Contributions to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for adult learning, literacy and essential skills	9,501,314	8,217,798	...	11,750,688

Contributions to voluntary sectors, non-profit organizations, registered charitable organizations, provincial/territorial governments and institutions, municipalities, and post-secondary institutions to support the development and delivery of outreach activities to inform, encourage, and direct Canadians to save for the post-secondary education of children through Registered Education Savings Plans and Canada Education Savings Program incentives (the Canada Education Savings Grant and the Canada Learning Bond) Payments to non-profit organizations to develop national or provincial/territorial/regional educational and awareness activities to help reduce the incidence of elder abuse and fraud									
...	3,627,000	...	...	3,627,000				3,173,200	453,800
...	1,800,000	...	...	1,800,000				563,446	1,236,554
...	1,600,000	...	(220,000)	1,380,000				230,275	1,149,725
...	300,000	...	...	300,000				168,090	131,910
...	22,000	7,000	3,650	32,650				32,650	...
...	...	12,000,000	62,894	12,062,894				12,062,894	...
...	...	21,750,000	...	21,750,000				...	21,750,000
...	1,045,926,543	84,790,163	(31,614,441)	1,099,102,265				988,429,866	110,672,399
Total—Contributions								...	...
Other transfer payments									
Payments to provinces and territories under labour market agreements to enhance the labour market participation among under-represented groups and low-skilled workers									
...	500,000,000	...	...	500,000,000				459,889,000	40,111,000
...	222,000,000	...	(2,225,000)	219,775,000				218,251,611	1,523,389
...	722,000,000	...	(2,225,000)	719,775,000				678,140,611	41,634,389
Total—Other transfer payments								...	...
...	38,760,627,543	(97,077,242)	14,175,455	38,677,725,756				38,470,968,983	206,756,773
Total Ministry								...	36,458,230,055

(S) Statutory transfer payment.

(1) The breakdown of *Old Age Security Act* payments into Old Age Security, Guaranteed Income Supplement and Allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

PUBLIC ACCOUNTS OF CANADA, 2008-2009

PUBLIC ACCOUNTS OF CANADA, 2008-2009

Revenues

Department	Current year	Previous year
	\$	\$
Other revenues—		
Return on investments—		
Cash and accounts receivable—		
Interest on bank deposits	173,162	290,496
Other accounts—		
Interest on Canada student loans	500,948,618	575,884,246
	501,121,780	576,174,742
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	21,375,605	24,285,406
Adjustments to prior year's payables	11,130,823	9,046,011
	32,506,428	33,331,417
Sales of goods and services—		
Services of a non-regulatory nature	12,210,908	6,040,391
Other fees and charges—		
Access to information	3,365	4,762
Sundries	10	10
	3,375	4,772
	12,214,283	6,054,163
Proceeds from the disposal of surplus Crown assets—		
Proceeds from the disposal of capital assets	50,714	28,900
Gain on disposal of non-capital assets	19,660	50,408
	70,374	79,308
Miscellaneous revenues—		
Crown housing	158,404	539,736
Recovery employee benefit costs—		
Employment Insurance	134,487,124	132,476,406
Canada Pension Plan	32,776,611	27,728,493
Interest on accounts receivable	226,995	165,208
Employment Insurance Act fines	467,309	427,993
Canada Labour Code (Act) fines and penalties	487,500	20,000
Miscellaneous revenue from payroll deductions—		
Parking fees	31,757	29,959
Annuities account—Actuarial surplus	3,197,569	2,642,404
Legal cost	484,729	688,980
Accounts receivable small credit balances	143,811	197,094
Gain on foreign currency	264	60
Gift to the Crown	20	...
Sundries	32,862	412,084
	172,494,955	165,328,417
Total Department	718,407,820	780,968,047

	Current year	Previous year
	\$	\$
Canada Industrial Relations Board		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	12,278	3,773
Adjustments to prior year's payables	21,796	1,823
	34,074	5,596
Sales of goods and services—		
Sales of goods and information products	610	978
Proceeds from the disposal of surplus Crown assets	865	165
Total Agency	35,549	6,739
Canada Mortgage and Housing Corporation		
Other revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Canada Mortgage and Housing Corporation	393,182,213	412,270,896
Miscellaneous revenues—		
Net profits under <i>National Housing Act</i>	7,566,571	5,661,969
Other third party recoveries	15,423,070	5,858,322
Deferred revenues	4,032,529	5,933,031
	27,022,170	17,453,322
Total Agency	420,204,383	429,724,218
Canadian Centre for Occupational Health and Safety		
Other revenues—		
Sales of goods and services—		
Sales of goods and information products	2,814,845	3,977,923
Other fees and charges—		
Deferred revenues	835,216	(13,505)
Total Agency	3,650,061	3,964,418
Ministry Summary		
Other revenues—		
Return on investments	894,303,993	988,445,638
Refunds of previous years' expenditures	32,540,502	33,337,013
Sales of goods and services	15,864,954	10,019,559
Proceeds from the disposal of surplus Crown assets	71,239	79,473
Miscellaneous revenues	199,517,125	182,781,739
Total Ministry	1,142,297,813	1,214,663,422

(1) Interest unless otherwise specified.

SECTION 15

2008-2009

PUBLIC ACCOUNTS OF CANADA

Indian Affairs and Northern Development

Department

Canadian Polar Commission

First Nations Statistical Institute

Indian Residential Schools Truth and Reconciliation Commission Secretariat

Indian Specific Claims Commission

Office of Indian Residential Schools Resolution of Canada

Registry of the Specific Claims Tribunal

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Department

Strategic Outcome

The Government – Good governance, effective institutions and cooperative relationships for First Nations, Inuit and Northerners.

Program Activity Descriptions

Governance and institutions of Government

Fostering stronger governance and institutions of Government through supporting legislative initiatives, programs and policies, and administrative mechanisms that foster stable, legitimate and effective First Nations and Inuit governments that are culturally relevant, provide efficient delivery of services and are accountable to their citizens.

Co-operative relationships

Building co-operative and productive intergovernmental and treaty relationships with First Nations and Inuit to optimize the pursuit and attainment of shared objectives; the reconciliation of Aboriginal and other interests through researching, assessing, negotiating and implementing claims and self-government agreements; the furthering of common understanding regarding the historic treaty relationship; and developing legislative and administrative arrangements that reflect evolving governance capacities and relations.

Claims settlements

Payments for the settlement of special, specific and comprehensive claims.

Northern governance

Supports strengthening northern governments through devolution of province-like responsibilities, effective intergovernmental mechanisms and management of strategic issues, as well as strengthened intergovernmental

mental cooperation internationally on circumpolar issues.

Strategic Outcome

The People – Strengthened individual and family well-being for First Nations, Inuit and Northerners.

Program Activity Descriptions

Managing individual affairs

Professionally managing individual First Nations' affairs to ensure that the Minister's responsibilities under the *Indian Act* for trust funds, membership and estates are properly exercised.

Education

Supports the provision of: elementary/secondary education services consistent with provincial programs and standards, contributing to increased levels of educational attainment and improved employability for First Nations and Inuit students; special education directed to improve the quality of education and level of support services for eligible students with special needs that are reasonably comparable with provincial levels of support services; and financial support for status Indians to participate in post-secondary education studies to increase levels of participation, achievements and employability.

Social development

Supports the provision of: income assistance to meet basic needs for food, clothing and shelter to ensure the safety and well-being of individuals and families consistent with provincial programs and standards; First Nations child and family services to improve their well-being and security; assisted living for social support services of a non-medical nature such as in-home care, short term respite care, foster care and institutional care to improve their well-being and security; Family violence program to improve safety and secu-

ity, particularly of women and children at-risk; National Child Benefit Re-investment to support low-income families with children to help prevent or reduce the depth of child poverty; and other social services to build capacity for First Nations to assume responsibility for, and jurisdiction over social development through policy development, program design and service delivery, to build self-reliant, sustainable, healthy and stable First Nation communities.

Healthy northern communities

Supports improvements in the health and well-being of Northerners through grants for hospital and physician services for Indian and Inuit residents in the Northwest Territories and Nunavut, the transportation of nutritious perishable foods and other essential items to isolated northern communities at reduced rates, the conduct of research into the sources and effects of contaminants on the Arctic food chain and initiatives to assist Northerners deal with broad issues such as the impacts of climate change.

Strategic Outcome

The Land – Sustainable use of lands and resources by First Nations, Inuit and Northerners.

Program Activity Descriptions

Clarity of title to land and resources

This activity includes: additions to reserve; ensuring clarity of title to facilitate future land transactions through surveys, negotiated agreements; and implementing land transfers under specific and comprehensive claims.

Responsible federal stewardship

This activity includes: discharging federal responsibilities to First Nations, such as under the *Indian Act* and the *Indian Oil and Gas Act* and associated regulations; discharging responsibilities and coordinating with

Canadian Polar Commission

Strategic Outcome

Increased Canadian polar knowledge.

Program Activity Descriptions

Research facilitation and communication

Research facilitation and communication.

First Nations Statistical Institute

Strategic Outcome

First Nations, governments and other interested parties will have accurate, and relevant statistical information and analysis on the fiscal, economic and social conditions of First Nations.

Program Activity Descriptions

Data gathering and analysis

Provide statistics and analysis on the socio-economic conditions of Indians, First Nations, Aboriginal groups, and others residing on reserve or Aboriginal lands.

Sound quality and practices

Promote the quality, coherence and compatibility of First Nations statistics with accepted standards through collaboration with First Nations and other organizations, and build statistical capacity within First Nation governments.

Outreach

Work with, and provide advice to, federal departments and agencies and provincial departments and agencies on First Nation statistics.

Economic development

Economic development programs facilitate economic development opportunities and the development/implementation of economic development strategies.

Community infrastructure

Supports the provision of funding for the acquisition, construction, operation and maintenance of: community facilities such as roads, bridges, water and sewer, and administration offices; education facilities, such as schools and teacherages; remediation of contaminated sites on reserve; and on-reserve housing.

Northern economy

Supports sustainable economic growth of the territorial economies through investments in innovation and knowledge and regional development programming, advocacy and activities, which lead to Northerners participating and benefiting from resource development.

Strategic Outcome

Office of the Federal Interlocutor – Promoting collaborative engagement of government and stakeholders, resulting in demonstrative improvement in socio-economic conditions of Métis, non-status Indians, and urban Aboriginal people.

Program Activity Descriptions

Co-operative relations

Supports strengthening of effective interdepartmental and intergovernmental (federal/provincial/territorial/municipal) relations; pursue cooperative relations with Métis, non-status, off-reserve and urban aboriginal organizations to optimize the pursuit and attainment of shared objectives; proactive management of strategic issues related to Métis, non-status Indians and urban Aboriginal people.

other government departments with similar responsibilities, such as Environment Canada; remediating contaminated sites under federal jurisdiction; and collecting and managing Indian monies from land and resources activities.

First Nations governance over land, resources and the environment

This activity includes: supporting First Nations in the development of professional and institutional capacity, including working with emerging First Nations' institutions and professional associations; supporting the development of sectoral self-government options and agreements; and working with First Nations to implement such agreements, for instance working jointly with the Lands Advisory Board to implement the *First Nations Land Management Act*.

Northern land and resources

Supports the sustainable development of the North's natural resources, emphasizing improved environmental management and stewardship, including the clean-up of contaminated sites, expanding the knowledge base for sound decision-making and improving the effectiveness of the northern regulatory environment.

Strategic Outcome

The Economy – Aboriginal people and Northerners close the economic gap.

Program Activity Descriptions

Economic and employment opportunities for Aboriginal people

Supports the expansion of economic and employment opportunities for Aboriginal peoples in both the public and private sectors. Supports and promotes goods and services contracting opportunities for Aboriginal businesses.

Indian Residential Schools Truth and Reconciliation Commission Secretariat

Strategic Outcome

Disclosure and recognition of the truth regarding Indian Residential Schools furthers healing and reconciliation for the individuals and communities affected.

Program Activity Descriptions

Truth and reconciliation

This program supports the research, truth, healing and commemoration undertakings of the Truth and Reconciliation Commission Secretariat. This program, which is part of Canada's obligations under the Indian Residential Schools Settlement Agreement, will include the creation of a historic record of the Indian Residential Schools system and legacy, as well as truth taking, healing and commemoration events. This program has funding for five years, after which it will wind down.

Indian Specific Claims Commission

Strategic Outcome

Fair resolution of specific claims.

Program Activity Descriptions

Conduct inquiries and provide mediation services

The Commission conducts impartial inquiries when a First Nation disputes rejection of their specific claim by the Minister of Indian Affairs and Northern Development, or when a First Nation disagrees with the compensation criteria proposed by Government in negotiating the settlement of their claim. As well as

conducting formal inquiries, the Commission, at the request of the Government and First Nation, provides or arranges such mediation services as may in their opinion assist them to reach an agreement in respect of any matter relating to an Indian specific claim.

Office of Indian Residential Schools Resolution of Canada

Strategic Outcome

Reconciliation between Indian residential school survivors and the Government of Canada.

Program Activity Descriptions

Claims resolution

To centralize and focus federal efforts to resolve claims associated with the operation of the former Indian residential school system in the most expeditious way possible.

Registry of the Specific Claims Tribunal

Strategic Outcome

Efficient administration of the Specific Claims Tribunal.

Program Activity Descriptions

Registry Services

Facilitates timely access to the Specific Claims Tribunal through client service, quality of advice, and efficient and timely processing, and unbiased service delivery.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$		\$	\$	\$
...	1	...	...	...
...	665,419,000	...	665,419,000	1a	...	...	...
...	...	181,432,715	181,432,715	1b	...	...	...
...
...	...	45,510,835	45,510,835		...	...	...
...	...	183,333	183,333		...	...	...
...	...	3,000,000	3,000,000		...	...	...
...	...	2,000,000	2,000,000		...	...	...
...	...	3,158,015	3,158,015		...	...	...
...	...	265,174,248	265,174,248		...	...	...
...	...	157,506	157,506		...	...	...
...	...	25,995,527	25,995,527		...	...	...
...	...	47,489,899	47,489,899		...	...	...
...	...	10,930,924	10,930,924		...	...	...
...	...	(153,333)	(153,333)		...	...	...
...	...	(1,601,000)	(1,601,000)		...	...	...
...	...	(80,000)	(80,000)		...	...	...
...	...	(45,842,027)	(45,842,027)		...	...	...
...	...	(8,500,000)	(8,500,000)		...	...	...
...	...	(3,000,000)	(3,000,000)		...	...	...
...	...	(2,000,000)	(2,000,000)		...	...	...
...	665,419,000	226,943,550	296,913,092		1,108,361,601	80,914,041	671,435,407
...	1,189,275,642		...	...	...
...	22,739,000	...	22,739,000	5	...	...	...
...	(4,985,000)		...	...	...
...	22,739,000	...	(4,985,000)		823,976	16,930,024	832,815
...	17,754,000		...	...	...
...	...	1	1		...	1	...
...	5,314,881,000	...	5,314,881,000	10	...	...	...
...	10a	...	...	...
...	...	302,623,000	302,623,000		...	...	...

Department

Operating expenditures

Transfer of \$265,174,248 from Indian Affairs and Northern Development Vote 55, \$3,158,015 from Indian Affairs and Northern Development Vote 50, \$3,000,000 from Indian Affairs and Northern Development Vote 20, \$2,000,000 from Indian Affairs and Northern Development Vote 25, and \$183,333 from Indian Affairs and Northern Development Vote 10

Transfer from: Vote 10

Vote 20

Vote 25

Vote 50

Vote 55

TB Vote 5 ⁽¹⁾

TB Vote 15 ⁽¹⁾

TB Vote 25 ⁽¹⁾

TB Vote 30 ⁽¹⁾

Transfer to: Vote 1 (Environment)

Vote 1 (Industry)

Vote 5 (Canadian Heritage)

Vote 10

Vote 15

Vote 20

Vote 25

Total—Vote 1

Capital expenditures

Transfer to Vote 10

Total—Vote 5

To increase from \$1,700,000,000 to \$2,200,000,000 the amount of loans that the Minister of Indian Affairs and Northern Development may guarantee pursuant to Indian Affairs and Northern Development Vote 5, *Appropriation Act No. 3, 1972*

Grants and contributions

Transfer of \$295,192 from Health Vote 10, \$137,700 from National Defence Vote 1, \$124,312 from Canadian Heritage Vote 5, and \$25,000 from Industry Vote 25

Ministry Summary—Continued

Source of authorities					Vote	Disposition of authorities			
Available from previous years	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	...	...	66,177,945	...	10b	Transfer of \$9,767,027 from Indian Affairs and Northern Development Vote 60, \$420,600 from National Defence Vote 1, \$25,000 from Fisheries and Oceans Vote 1, \$25,000 from Health Vote 1 and \$25,000 from Industry Vote 55			
...	...	...	...	66,177,945	10c	Transfer of \$45,842,027 from Indian Affairs and Northern Development Vote 1, \$4,985,000 from Indian Affairs and Northern Development Vote 5, \$450,000 from Transport Vote 1			
...	...	1	45,842,027	...		Transfer from: Vote 1			
...	...	...	25,000	...		Vote 1 (Fisheries and Oceans)			
...	...	...	25,000	...		Vote 1 (Health)			
...	...	...	558,300	...		Vote 1 (National Defence)			
...	...	...	450,000	...		Vote 1 (Transport)			
...	...	...	4,985,000	...		Vote 5			
...	...	...	124,312	...		Vote 5 (Canadian Heritage)			
...	...	...	295,192	...		Vote 10 (Health)			
...	...	...	25,000	...		Vote 25 (Industry)			
...	...	...	25,000	...		Vote 55 (Industry)			
...	...	...	9,767,027	...		Vote 60			
...	...	...	(183,333)	...		Transfer to: Vote 1			
...	...	...	(104,929)	...		Vote 5 (Canadian Heritage)			
...	...	...	(617,328)	...		Vote 5 (Human Resources and Skills Development)			
...	...	...	(10,000,000)	...		Vote 15			
...	...	...	(900,000)	...		Vote 25			
...	...	...	(404,035)	...		Vote 75 (Industry)			
...	5,314,881,000	368,800,946	49,912,233	5,733,594,179		Total—Vote 10			
...	27,600,000	...	...	27,600,000	15	Payments to Canada Post Corporation			
...	...	10,000,000	...	10,000,000	15b	Transfer of \$8,500,000 from Indian Affairs and Northern Development Vote 1			
...	...	...	...	...	15c	Transfer of \$10,000,000 from Indian Affairs and Northern Development Vote 10			
...	...	1	8,500,000	8,500,000		Transfer from: Vote 1			
...	...	...	10,000,000	10,000,000		Vote 10			
...	27,600,000	10,000,001	18,500,000	56,100,001		Total—Vote 15			
...	5,268,000	...	...	5,268,000	20	Office of the Federal Interlocutor for Metis and non-status Indians—Operating expenditures			
						5,571,764,719	161,829,460	...	6,330,778,398
						56,100,000	1	...	43,987,203

[illegible]

Ministry Summary—Continued

Source of authorities				Disposition of authorities				
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers					
...	...	...	...	(S)	801,088	...	...	749,634
31,763,479	...	...	...	(S)	31,763,479	27,587	31,735,892	4,141
...	...	...	2,292,052	(S)	2,292,052	...	...	259,232
...	...	...	649,893	(S)	649,893	...	...	434,187
173,939	...	...	87,289	(S)	165,078	8,861	87,289	1,328,309
31,937,418	6,206,973,422	617,578,351	374,467,538		6,938,946,800	260,186,748	31,823,181	7,268,727,663
				Total budgetary				
				L20	Loans and guarantees of loans through the Indian economic development account. Last amended by Vote 7b, <i>Appropriation Act No. 4, 1996-97</i> . Limit \$48,550,835 (Net)	...	48,517,156	...
48,517,156	...	...	...	L30	Loans to native claimants (Gross)	...	...	...
...	25,903,000	...	...	L30b	Loans to native claimants (Gross)	...	...	...
...	...	...	...	L30c	Loans to native claimants (Gross)	...	...	...
...	...	...	2,000,000		Total—Vote L30			
...	25,903,000	16,000,000	...		26,118,564	15,784,436	...	27,122,898
				L35	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process (Gross)			
...	34,600,000	...	...	L40	Loans to the Government of the Yukon Territory for making second mortgage loans to territory residents under the <i>National Housing Act</i> and <i>Appropriation Act No. 3, 1975</i> . Limit \$320,000 (Gross)	27,653,624	6,946,376	25,965,798
305,503	...	...	...	L55	Provision of Inuit loan fund for loans to Inuit to promote commercial activities as established by Vote 546, <i>Appropriation Act No. 3, 1993</i> and last amended by Vote 37b, <i>Appropriation Act No. 4, 1995-96</i> . Limit \$6,633,697 (Net)	...	305,503	...
6,550,860	...	...	...			...	6,550,860	...

L81a Loans for the establishment or expansion of small

businesses in the Yukon Territory through the Yukon Territory small business loans account.

Limit \$5,000,000 (*Appropriation Act No. 4,*

1969) (Net)

5,000,000	...	...	...	5,000,000	...	...	...	5,000,000	...
60,373,519	60,503,000	16,000,000	...	136,876,519	...	...	53,772,188	22,730,812	60,373,519
...
31,937,418	6,206,973,422	617,578,351	374,467,538	7,230,956,729	...	...	6,938,946,800	260,186,748	31,823,181
60,373,519	60,503,000	16,000,000	...	136,876,519	...	...	53,772,188	22,730,812	60,373,519
...
...	919,000	...	...	919,000	...	...	...	...	...
...	...	...	19,784	19,784	...	...	...	...	...
...	...	...	34,449	34,449	...	...	...	...	...
...	919,000	...	54,233	973,233	...	...	929,566	43,667	...
...	71,000	...	(3,952)	67,048	...	...	67,048	...	...
...	990,000	...	50,281	1,040,281	...	...	996,614	43,667	...
...
...	4,300,000	...	...	4,300,000	...	...	1,096,907	3,203,093	...
...	4,300,000	...	...	4,300,000	...	...	1,096,907	3,203,093	...
...
...	...	58,373,000	...	58,373,000	...	...	2,717,819	55,655,181	...
...	...	58,373,000	...	58,373,000	...	...	2,717,819	55,655,181	...
...	3,867,000	...	...	3,867,000	...	...	...	...	...
...	...	3,957,498	...	3,957,498	...	...	...	...	...
...	...	43,694	...	43,694	...	...	...	...	...
...	...	306,800	...	306,800	...	...	...	...	...
...	...	115,266	...	115,266	...	...	...	...	...
...	...	(3,158,015)	...	(3,158,015)	...	...	...	...	...
...	3,867,000	3,957,498	(2,692,255)	5,132,243	...	...	4,696,394	435,849	...
...	362,000	...	(63,912)	298,088	...	...	298,088	...	...
...	...	...	...	...	...	...	57	...	...
...	4,229,000	3,957,498	(2,756,110)	5,430,388	...	...	4,994,539	435,849	...
...
...

[illegible]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(L) Non-budgetary authority (loan, investment or advance)

(1) Treasury Board Vote 5—Government continuing

Treasury Board vote 3—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward

Treasury Board Vote 30—Paylist requirement

2) During the year Indian Reservation Board vote 30-17 Laylist requirements.

2) During the year, Indian Residential Schools Truth and Reconciliation Commission (IRSC) was established.

3) During the year, Office of Indian Residential Schools Re-

4) During the year. Registry of the Specific Claims Tribunal

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Program Activity

	Operating			Capital		Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$		
Department																	
Education	186,592,552	185,119,265	...	...	...	1,655,401,593	1,646,925,796	...	...	...	...	...	...	...	1,841,994,145	1,832,045,061
Social development	148,839,977	144,883,926	...	...	...	1,479,457,596	1,479,082,684	...	...	...	...	...	...	...	1,628,297,573	1,623,966,610
Community infrastructure	137,531,051	129,333,732	15,000	...	...	1,088,998,650	1,057,948,851	...	...	...	...	...	...	...	1,226,544,701	1,187,282,583
Governance and institutions of Government	74,556,809	71,724,199	...	...	...	627,178,493	610,875,878	...	...	...	...	...	...	...	701,735,302	682,600,077
Claims settlements	310,262,076	267,619,310	...	...	...	494,802,804	410,212,915	...	...	...	...	...	...	...	805,064,880	677,832,225
Co-operative relationships—																	
Budgetary	90,000,556	89,586,112	11,877,000	...	...	93,645,088	87,421,057	...	...	...	...	...	...	...	195,522,644	177,007,169
Non-budgetary	167,993,299	153,546,081	...	...	...	23,575,517	23,565,517	...	...	...	...	...	...	...	88,359,363	53,772,188
Northern land and resources															191,568,816	177,111,598	
Economic development—																	
Budgetary	36,360,291	34,021,264	...	...	...	135,937,279	135,937,277	...	...	...	...	...	...	...	172,297,570	169,958,541
Non-budgetary	76,123,833	73,527,850	...	...	...	56,884,055	56,884,055	...	...	...	...	...	...	...	48,517,156	48,517,156
Healthy northern communities	40,875,344	39,103,852	23,976	...	...	82,267,037	72,604,488	...	...	...	...	...	...	...	133,007,888	130,411,905
Responsible federal stewardship															123,166,357	111,732,316	
First Nations governance over																	
land, resources and the																	
environment	23,436,081	6,144,780	...	...	...	11,371,482	11,371,482	...	...	...	...	...	...	...	34,807,563	17,516,262
Managing individual affairs	25,910,360	15,331,071	4,432,000	...	...	10,274,992	9,619,986	...	...	...	...	...	...	...	40,617,352	24,951,057
Co-operative relations	12,893,730	12,852,879	...	...	...	30,344,001	30,251,617	...	...	...	...	...	...	...	43,237,731	43,104,496
Northern economy	6,945,183	4,250,323	...	...	...	21,864,164	21,864,164	...	...	...	...	...	...	...	28,809,347	26,114,487
Northern governance	5,355,705	4,737,391	...	...	...	8,309,862	3,840,000	...	...	...	...	...	...	...	13,665,567	8,577,391
Clarity of title to land and																	
resources	8,107,197	8,041,031	1,406,024	...	...	2,458,650	2,458,650	...	...	...	...	...	...	...	11,971,871	11,299,681
Economic and employment																	
opportunities for Aborig-																	
inal people	2,656,398	1,459,316	...	...	...	35,991,024	35,976,025	...	...	...	...	...	...	...	38,647,422	37,435,341
Total Department—	1,354,440,442	1,241,282,382	823,976	17,754,000	5,858,762,287	5,696,840,442	5,696,840,442	...	...	...	...	...	...	...	7,230,956,729	6,938,946,800
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	136,876,519	53,772,188
Canadian Polar																	
Commission																	
Research facilitation and																	
communication	1,030,281	986,614	...	...	...	10,000	10,000	...	...	...	...	...	...	...	1,040,281	996,614
Total Agency—Budgetary	1,030,281	986,614	...	...	...	10,000	10,000	...	...	...	...	...	...	...	1,040,281	996,614

Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
First Nations Statistical Institute—												
Budgetary	4,300,000	1,096,907	...	...	...	...	...	...	...	...	4,300,000	1,096,907
Indian Residential Schools Truth and Reconciliation Commission Secretariat—⁽¹⁾												
Budgetary	58,373,000	2,717,819	...	...	...	...	...	...	...	...	58,373,000	2,717,819
Indian Specific Claims Commission—												
Conduct inquiries and provide mediation services	5,430,388	4,994,539	...	...	...	...	...	...	...	...	5,430,388	4,994,539
Total Agency—Budgetary	5,430,388	4,994,539	...	...	...	...	...	...	...	...	5,430,388	4,994,539
Office of Indian Residential Schools Resolution of Canada—⁽²⁾												
Claims resolution	15,322,870	14,802,014	...	...	232,973	232,973	...	...	...	...	15,555,843	15,034,987
Total Agency—Budgetary	15,322,870	14,802,014	...	...	232,973	232,973	...	...	...	...	15,555,843	15,034,987
Registry of the Specific Claims Tribunal—⁽³⁾												
Budgetary	1,397,363	1,387,406	...	...	...	...	...	...	...	...	1,397,363	1,387,406
Total Ministry—												
Budgetary	1,440,294,344	1,267,267,681	17,754,000	823,976	5,859,005,260	5,697,083,415	...	...	...	...	7,317,053,604	6,965,175,072
Non-budgetary	...	...	...	...	...	...	...	...	136,876,519	53,772,188	136,876,519	53,772,188

(1) During the year, Indian Residential Schools Truth and Reconciliation Commission Secretariat was created.

(2) During the year, Office of Indian Residential Schools Resolution of Canada was amalgamated with the Department.

(3) During the year, Registry of the Specific Claims was created.

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use			
\$	\$	\$	\$	\$	\$	\$	\$
Department Grants							
...	280,988,000	...	(14,893,646)	266,094,354	187,989,555	78,104,799	72,241,497
...	232,424,000	...	(88,567,874)	143,856,126	143,856,126	...	140,994,064
...	118,054,000	8,350,002	...	126,404,002	125,823,445	580,557	106,418,556
...	76,738,000	...	(1,000,000)	75,738,000	74,127,915	1,610,085	72,001,407
...	74,316,000	...	(20,354,350)	53,961,650	53,961,650	...	88,987,753
...	51,546,000	...	(394,494)	51,151,506	51,151,506	...	45,735,116
...	46,400,000	...	...	46,400,000	46,400,000	...	45,490,000
...	34,257,000	294,903	...	34,551,903	34,551,903	...	35,086,791
...	17,987,000	...	21,018,345	39,005,345	39,005,345	...	39,005,345
...	10,000,000	...	(2,027,164)	7,972,836	7,597,924	374,912	8,820,912
...	9,257,000	...	...	9,257,000	9,257,000	...	9,075,000
...	4,247,000	...	...	4,247,000	4,246,947	53	4,123,249
...	3,956,000	79,763	295,192	4,330,955	4,330,955	...	4,244,564
...	1,500,000	...	(1,000,000)	500,000	322,369	177,631	656,572
...	1,400,000	...	457,111	1,857,111	1,857,111	...	1,430,683
...	1,213,000	...	...	1,213,000	1,211,607	1,393	1,558,198
...	1,086,000	...	125,000	1,211,000	1,201,000	10,000	1,086,000

Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$				
...	600,000	...	...	53,625	546,375	...	...
...	500,000	...	...	500,000	...	...	850,000
...	300,000	...	...	300,000	...	...	300,000
...	150,000	...	...	4,004	145,996	...	7,354
...	136,000	...	...	3,685	132,315	...	31,387
...	45,000	...	...	45,000	...	...	45,000
...	...	17,000,000	...	17,000,000	...	...	...
...	...	17,000,000	...	17,000,000	...	...	...
...	967,100,000	42,724,668	(106,341,880)	821,798,672	81,684,116	...	1,788,797,338
Contributions							
...	1,466,292,000	13,813,770	23,411,336	1,502,517,106	1,000,000	...	1,461,342,333
...	1,359,009,000	39,300,000	73,175,760	1,471,484,760	...	...	1,412,874,451
...	944,347,000	179,582,910	(35,967,780)	1,057,044,646	30,917,484	...	1,032,226,344
...	171,106,000	6,103,000	10,200,000	180,803,205	6,605,795	...	161,317,204
...	125,098,000	10,900,000	72,128,775	195,354,218	12,772,557	...	204,036,326
...	106,587,000	500,000	(25,655,369)	81,416,631	15,000	...	93,049,005
...	41,011,000	7,620,000	...	48,054,151	576,849	...	43,631,961

...	37,250,000	18,700,000	5,140,943	61,090,943	Contributions under the Aboriginal business Canada program	...	37,536,090
...	...	...	...	...	Contribution for promoting the safe use, development, conservation and protection of the North's natural resources	...	...
...	36,714,000	3,287,500	(6,627,094)	33,374,406	Contributions to support the building of strong governance, administrative and accountability systems	...	32,549,199
...	24,300,000	...	12,010,313	36,310,313	Contributions for the purpose of consultation and policy development	...	30,960,213
...	21,624,000	3,670,000	(1,550,000)	23,744,000	Contributions for promoting regional development in Canada's three territories	...	39,800,703
...	19,837,000	...	2,027,164	21,864,164	Contributions to implement the <i>First Nations Land Management Act</i>	...	20,333,959
...	15,592,000	...	(6,313,324)	9,278,676	Contributions to Indian bands for land and estates management	...	10,739,851
...	15,215,000	...	2,440,500	17,655,500	Contributions to First Nations for the management of contaminated sites	...	16,876,951
...	14,641,000	4,263,570	8,919,827	27,824,397	Urban Aboriginal Strategy	...	17,186,746
...	11,005,000	...	(226,401)	10,778,599	Contributions to First Nations institutions for the purpose of enhancing good governance	...	8,553,806
...	10,450,000	...	...	10,450,000	Contributions for emergency management assistance for activities on reserves	...	7,340,333
...	9,696,000	26,376,971	...	36,072,971	Contributions to Indian bands for registration administration	...	18,915,318
...	7,942,000	828,558	(2,262,410)	6,508,148	Contributions to support the basic organizational capacity of representative aboriginal organizations	...	4,009,399
...	7,699,000	...	14,346,864	22,245,864	Federal interlocutor's contribution program	...	3,285,815
...	5,504,000	8,000,001	1,461,401	14,965,402	Office of the Federal Interlocutor for Métis and non-status Indians—Contributions to support the basic organizational capacity of representative aboriginal organizations	...	14,664,381
...	4,935,000	...	(4,935,000)	...	Contributions to First Nations, their organizations, provinces and third parties for interim measures	...	...
...	4,040,000	2,030,000	...	6,070,000	Contributions to the National Aboriginal Achievement Foundation	...	2,290,993
...	817,000	...	...	817,000	Contributions for the legal and associated costs of Indian-related cases having the potential to become judicial precedents	...	817,000
...	750,000	...	...	750,000	Contributions to provincially and/or regionally based treaty commissions	...	905,633
...	750,000	...	2,262,410	3,012,410	Contributions to the Inuit Art Foundation for the purpose of assisting Inuit artists and artisans from the Northwest Territories, Nunavut, Northern Quebec and Labrador in the development of their professional skills and marketing of their art	...	2,943,840
...	458,000	...	...	458,000	Contributions for promoting the political, social and scientific development of Canada's three territories	...	458,000
...	179,000	(400,000)	2,250,415	2,029,415	Contribution for Inuit counselling in the South	...	4,247,989
...	80,000	...	...	80,000	Contributions for enhancing the financial management capability and networking facilities of the Government of Nunavut	...	80,000
...	...	9,500,000	(2,530,138)	6,969,862	Contributions for former students, their families, communities and groups of individuals for the purpose of facilitating regional or national Commemoration projects that address the Indian Residential Schools experience and provide the opportunity to share the initiative with family and community	...	...
...	...	...	5,000,000	5,000,000		...	5,000,000

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	3,788,182	3,788,180	2	...	...
...	...	...	978,845	75,706	903,139	...	...
...	...	...	4,600,000	4,600,000	...	...	3,888,802
...	...	...	...	...	...	...	11,649,185
...	4,462,928,000	334,076,280	158,275,219	4,875,041,770	80,237,729	...	4,698,511,830
...	5,430,028,000	376,800,948	51,933,339	5,696,840,442	161,921,845	...	6,487,309,168
Canadian Polar Commission							
Contributions							
...	10,000	...	...	10,000	...	...	10,000
...	10,000	...	...	10,000	...	...	10,000
Office of Indian Residential Schools Resolution of Canada⁽¹⁾							
Grants							
...	...	...	...	...	...	...	100,000,000
Contributions							
...	4,000,000	...	(4,000,000)	...	...	...	5,997,368
...	5,000,000	...	(4,788,182)	211,818	...	...	...

Contributions for eligible Aboriginal or other recipients for the purpose of providing advocacy and public education on a diverse range of issues related to the Indian Residential Schools Settlement Agreement

Contributions for Groups of Indian Residential School survivors who wish to resolve their claim as a group under the Independent Assessment Process

Contributions to support the basic organizational capacity of representative Aboriginal organizations

Items not required for the current year

Total—Contributions

Total Department

Canadian Polar Commission

Contributions

Contributions to individuals, organizations, associations and institutions to support research and activities relating to the polar regions

Total Agency

Office of Indian Residential Schools Resolution of Canada⁽¹⁾

Grants

Items not required for the current year

Contributions

Contributions for eligible Aboriginal or other recipients for the purpose of providing advocacy and public education on a diverse range of issues related to the Indian Residential Schools Settlement Agreement

Contributions for former students, their families, communities and groups of individuals for the purpose of facilitating regional or national commemoration projects that address the Indian Residential Schools experience and provide the opportunity to share the initiative with family and community

Contributions for Groups of Indian Residential Schools survivors who wish to resolve their claim as a group under the Independent Assessment Process									
Items not required for the current year									
...	1,000,000	...	(978,845)	21,155	...	21,155	...	...	...
...	...	...	...	...	...	...	...	...	25,000,000
...	10,000,000	...	(9,767,027)	232,973	...	232,973	...	...	30,997,368
Total—Contributions				232,973	...	232,973	...	...	130,997,368
...	10,000,000	...	(9,767,027)	232,973	...	232,973	...	...	...
...	5,440,038,000	376,800,948	42,166,312	5,859,005,260	...	5,697,083,415	161,921,845	...	6,618,316,536
Total Agency				5,859,005,260	...	5,697,083,415	161,921,845	...	...
Total Ministry				...	...	...	...	...	...

(S) Statutory transfer payment.

(1) During the year, Office of Indian Residential Schools Resolution of Canada was amalgamated with the Department

Revenues

	Current year		Previous year	
	\$		\$	
Department				
Other revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Indian economic development fund	291,318		2,357	
Council for Yukon First Nations—Elders	531,834		577,383	
Native claimants	5,539,296		5,847,065	
First Nations in British Columbia	2,896,004		3,319,697	
Inuit loan fund	4,547		4,419	
Other accounts—				
Indian housing assistance fund—				
On-reserve housing—Interest on guaranteed loans	1,730,268		1,987,592	
Stoney Band perpetual loan	11,688		11,688	
Esso Ltd—Norman Wells Project profits	125,434,933		115,779,997	
	136,439,888		127,530,198	
Refunds of previous years' expenditures—				
Reimbursement of operation and maintenance	46,816,965		33,616,672	
Adjustments to prior year's payables—				
Operation and maintenance	8,629,498		2,558,447	
	55,446,463		36,175,119	
Sales of goods and services—				
Rights and privileges—				
Canada mining—				
Licences	12,703		14,783	
Royalties	112,521,531		63,593,632	
Land, building and machinery rentals	251,512		278,258	
Oil and gas royalties	27,479,165		23,644,282	
Quarrying royalties	181,682		412,501	
	140,446,593		87,943,456	
Services of a non-regulatory nature	67,509		74,347	
	140,514,102		88,017,803	
Proceeds from the disposal of surplus Crown assets	87,289		173,939	
Miscellaneous revenues	8,544,769		33,051,773	
Total Department	341,032,511		284,948,832	

	Current year		Previous year	
	\$		\$	
Canadian Polar Commission				
Refunds of previous years' expenditures—				
Adjustments to prior year's payables	10,000		...	
Total Agency	10,000		...	
Indian Specific Claims Commission				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	7,220		82	
Adjustments to prior year's payables	33,581		45,920	
	40,801		46,002	
Proceeds from the disposal of surplus Crown assets	57		11	
Miscellaneous revenues	1,043		16,246	
Total Agency	41,901		62,259	
Office of Indian Residential Schools Resolution of Canada ⁽²⁾				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	140,202		256,362	
Adjustments to prior year's payables	...		132	
	140,202		256,494	
Miscellaneous revenues	182		4,158	
Total Agency	140,384		260,652	
Ministry Summary				
Other revenues—				
Return on investments	136,439,888		127,530,198	
Refunds of previous years' expenditures	55,637,466		36,477,615	
Sales of goods and services	140,514,102		88,017,803	
Proceeds from the disposal of surplus Crown assets	87,346		173,950	
Miscellaneous revenues	8,545,994		33,072,177	
Total Ministry	341,224,796		285,271,743	

⁽¹⁾ Interest unless otherwise indicated.⁽²⁾ During the year, Office of Indian Residential Schools Resolution of Canada was amalgamated with the Department.

SECTION 16

2008-2009

PUBLIC ACCOUNTS OF CANADA

Industry

Department

Canadian Space Agency

Canadian Tourism Commission

Competition Tribunal

Copyright Board

National Research Council of Canada

Natural Sciences and Engineering
Research Council

Social Sciences and Humanities Research
Council

Standards Council of Canada

Statistics Canada

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Program activity.....	16.14
Transfer payments.....	16.17
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Revenues.....	16.20

Department	and development and commercialization, support innovation, encourage and promote technologies, and to strengthen synergies between industry and government.
Strategic Outcome	
A fair, efficient and competitive marketplace.	
Program Activity Descriptions	
<i>Strategic policy sector – Marketplace</i>	<i>Spectrum, information technologies and telecommunications sector – Science and technology (S&T) and innovation</i>
Carries out research and analysis on a range of marketplace framework policies, laws and regulations; provides strategic information and advice to the Minister and Deputy Minister; and develops policy options, including legislation and regulations. These policies have a direct impact on Canadian businesses, as they set the conditions under which companies operate in the marketplace.	Support of advanced and applied research within the Canadian information and communications technologies sector for the development of innovative technologies.
<i>Small business and marketplace services and regional operations sector – Marketplace</i>	<i>Communications Research Centre Canada</i>
Development of instruments and compliance with the marketplace framework. Delivers strong and effective regulatory regimes through regulations, policies, procedures and standards including management of Canada's radio frequency spectrum.	Conducts research on advanced telecommunications and information technologies to ensure an independent source of advice for public policy and to support the development of new products and services for the information and communications technologies sector.
<i>Spectrum, information technologies and telecommunications sector – Marketplace</i>	<i>Industrial technologies office – Special operating agency</i>
Develops regulations, policies, procedures and standards governing Canada's spectrum and telecommunications industries and the digital economy.	Administers and delivers the Strategic Aerospace and Defence Initiative, the Program for Strategic Industrial Projects, and the h2 Early Adopters Program, as well as manages the remaining contribution agreements under the Technology Partnerships Canada program. Its objective is to accelerate technological innovation in Canadian companies to improve their competitiveness and productivity, while assuring sustainable development.
<i>Office of consumer affairs</i>	Strategic Outcome
Works with the public and private sectors, using information, research and policy instruments to complement and support consumer protection regulation. The program is in accordance with Section 5 of the <i>Department of Industry Act</i> , which directs the Minister to promote the interests and protection of Canadian consumers, and with Chapter 8 of the Agreement on Internal Trade (Consumer-Related Measures and Standards).	Competitive industry and sustainable communities.
	Program Activity Descriptions
	<i>Strategic policy sector – Economic development</i>
	Carries out research and analysis on issues relating to industrial competitiveness and sustainability, provides strategic information and advice to the Minister and

Deputy Minister, and contributes to the development of policy options. These policies have a direct impact on Canadian businesses, as they influence the conditions under which companies compete.

Small business and marketplace services and regional operations sector – Economic development

Supports and enhances the role and contribution of small and medium-sized enterprises to Canada's economic well-being, and provides regional intelligence and presence across Canada as well as the delivery of programs, services, and information.

Industry sector – Economic development

Provides value-added knowledge and expertise about Canadian industries to position Canada as an ideal environment for foreign direct investment, ensure a strong link in global value chains, and assist firms to strengthen global partnerships and business capacity to respond to risks and opportunities.

Spectrum, information technologies and telecommunications sector – Economic development

Supports the development of a competitive information and communications technologies (ICT) industry in Canada. It also facilitates the use of reliable, modern ICT infrastructure to promote the full participation of Canadians and communities in the digital economy.

MacKenzie gas project

The MacKenzie Gas Project (MGP) is a proposed 1,220-kilometre natural gas pipeline system through the Mackenzie Valley in the Northwest Territories that will connect northern onshore gas fields with North American markets. The project has the potential to make key contributions to Canada's role as an energy superpower.

Canadian Space Agency

Strategic Outcome

Canada's presence in space meets the needs of Canadians for scientific knowledge, space technology and information.

Program Activity Descriptions

Space awareness and learning

The program activity objective is to further public understanding and engagement with regards to space related issues, ultimately leading to improving the scientific literacy of Canadians by carrying out a national awareness and learning initiative in support of the Canadian Space Program (CSP).

Space based earth observation

The program activity objective is to develop and operationalize the use of space earth observation (EO) for the benefit of Canadians, especially in the fields of environment, resource and land use management, as well as security and foreign policy. In doing so, the CSA will maintain and expand Canada's leadership in EO technologies to obtain the timely, relevant and essential information we need to make judicious decisions about our collective future in collaboration with national and international partners that share our needs and goals.

Space science and exploration

The program activity objective is to better understand the solar system and the Universe; expand our knowledge on the constituent elements and origins of life; and strengthen a human presence in space. In doing so, the CSA will sustain and increase Canada's contribution to humankind's scientific knowledge, to the exploration of our solar system and the Universe and to the development of related technologies. This will advance supporting technologies and our fundamental and applied

knowledge of chemistry, physics, and life sciences by carrying out leading-edge experiments in the unique environment of space.

Satellite communications

The program activity objective is to provide all Canadians with the means to participate in and fully benefit from the global information age. In doing so, the CSA will uphold Canada's status as a world leader in satellite communications (SC) and extend the most advanced products and services to all Canadians, everywhere.

Generic technological activities in support of earth observation, space science and exploration and satellite communications

Provide leadership, coordination or support to earth observation (EO), space science and exploration (SE) and satellite communications (SC) through activities that are generic in their nature since they contribute to all three program activities.

Canadian Tourism Commission

Strategic Outcome

Maximize the contribution to the economy of Canada from the tourism sector by increasing tourism activities in Canada and contributing to the world competitiveness of the Canadian tourism industry.

Program Activity Descriptions

Information

The Information program is fundamental to the success of the Canadian Tourism Commission. From a macro perspective, the program is responsible for measuring the importance and the economic value of the amalgam of tourism-related industries that make up the Canadian tourism sector. The program also assesses the performance of the tourism sector and its impact on the

Canadian economy in terms of growth in employment, flow of tourists, foreign exchange earnings, tax revenues generated and gross domestic output. This information has proved invaluable in helping the industry increase its status and credibility. The Commission also monitors worldwide developments and trends, determines if they might present challenges or opportunities, and provides advice to industry stakeholders.

From a micro perspective, the Information program helps the Canadian Tourism Commission develop and promote innovative tourism products through the identification of new market opportunities and niche-product demands. Information also enables the Canadian Tourism Commission to improve the distribution channels through which travel products reach the consumers.

Marketing and sales

The Marketing and sales program focuses on four major geographical market segments – Canada, the United States, Europe/Latin America and Asia/Pacific – in addition to targeting tourism activities associated with meetings, conventions, and incentive travel. Marketing and sales efforts are based on four pillars: consumer; trade; media and public relations; and the Internet.

The role of marketing and sales at the Canadian Tourism Commission is to increase the awareness and interest in Canada as a four-season destination for each of these markets by: developing competitive strategic programs; building traditional and non-traditional marketing partnerships; working with industry partners to make potential tourists aware of the possibilities for travel in or to Canada; ensuring small operators gain buying power through group marketing activities; and facilitating collaboration between smaller businesses to develop coordinated marketing strategies.

Product development

The Product development program at the Canadian Tourism Commission influences the quality and quantity of diverse and competitive tourism experiences in Canada. Working directly with various stakeholders in the tourism industry, the Product development program acts as a catalyst to influence the competitiveness of market-ready product by: obtaining research on product demand and positioning; providing information to make the Canadian tourism product more competitive; encouraging small businesses to develop new products by building partnerships; and providing the venue or vehicle through which market-ready products can be developed.

Competition Tribunal

Strategic Outcome

Open, fair, transparent and expeditious hearings related to the Tribunal's jurisdiction.

Program Activity Descriptions

Process cases

The Registry of the Competition Tribunal (RCT) provides all administrative support required for the proper conduct of the Competition Tribunal's business and for the Tribunal to hold hearings anywhere in Canada.

Copyright Board

Strategic Outcome

Fair decision-making to provide proper incentives for the creation and use of copyrighted works.

Program Activity Descriptions

Copyright tariff setting and issuance of licences

The Board is an economic regulatory body empowered to establish, either mandatorily or at the request of an interested party, fair and equitable tariffs that remunerate rights owners for the use of copyrighted works, when the administration of such copyright is entrusted to a collective-administration society. The Board also has the right to supervise agreements between users and licensing bodies and issues licences when the copyright owner cannot be located.

National Research Council of Canada

Strategic Outcome

An innovative, knowledge-based economy for Canada through research and development, technology commercialization and industry support.

Program Activity Descriptions

Research and development

Research and development encompasses the department's responsibilities for performing research and development in strategic fields of science and engineering leading to the application of innovative technologies through commercialization and technology transfer in key economic areas.

Technology and industry support

Technology and industry support encompasses the provision of technology assistance, financial support and commercialization assistance to small and medium-sized enterprises; and the dissemination of scientific, technical and medical information to industry, government and universities.

Natural Sciences and Engineering Research Council

Strategic Outcome

People: highly skilled science and engineering professionals in Canada.

Program Activity Descriptions

Promote science and engineering

This program activity encourages popular interest in science, math and engineering and aims to develop science, math and engineering abilities in Canadian youth.

Support students and fellows

This program activity supports training of highly qualified personnel through scholarship and fellowship programs.

Attract and retain faculty

This program activity aims to attract and retain faculty.

Strategic Outcome

Discovery: high quality Canadian-based competitive research in the natural sciences and engineering.

Program Activity Descriptions

Fund basic research

This program activity invests in discovery through grants focusing on basic research activities.

Support for research equipment and major resources

This program activity helps to support the establishment, maintenance and operation of the research equipment, major research resources and research capacity necessary to carry out high quality research in the natural sciences and engineering.

Strategic Outcome

Innovation: productive use of new knowledge in the natural sciences and engineering.

Program Activity Descriptions

Fund research in strategic areas

This program activity funds project research of national importance and in emerging areas that are of potential significance to Canada.

Fund university-industry-government partnerships

This program activity fosters collaborations between university researchers and other sectors, including government and industry, in order to develop new knowledge and expertise, and to transfer this knowledge and expertise to Canadian-based organizations.

Support commercialization

This program activity supports innovation and promotes the transfer of knowledge and technology to Canadian companies.

Social Sciences and Humanities Research Council

Strategic Outcome

People: a first-class research capacity in the social sciences and humanities.

Program Activity Descriptions

Fellowships, scholarships and prizes

Social Sciences and Humanities Research Council (SSHRC) offers several award programs for advanced study and research in the social sciences and humanities at the master's, doctoral and post-doctoral level. These programs help train Canada's researchers and the leaders of tomorrow. In addition, SSHRC offers special fellowships to experienced researchers and

supplementary awards to outstanding doctoral and post-doctoral fellowship recipients. Finally, two commemorative prizes recognize the extraordinary dedication and creativity of Canada's best researchers.

Canada research chairs

By helping Canadian universities and their affiliated research institutes and hospitals become world-class centres of research and research training, the Canada Research Chairs Program contributes to enhancing Canada's competitiveness in the global, knowledge-based economy, improving Canadians' health, and enriching our social and cultural life. Specifically, the Program seeks to: strengthen research excellence in Canada and increase Canada's research capacity by attracting and retaining the best researchers; improve the training of highly qualified personnel through research; improve universities' capacity to generate and apply new knowledge; promote the best possible use of research resources through strategic institutional planning, and through collaboration among institutions and between sectors.

Strategic Outcome

Research: new knowledge based on excellent research in the social sciences and humanities.

Program Activity Descriptions

Investigator-framed research (theme area and subject defined by researcher(s))

SSHRC research grants support individual and team projects and programs of research for which the applicant(s) proposes/propose the research topic and methodology. These range from individuals or small groups working in libraries and archives to large, multidisciplinary, collaborative projects with researchers, partners and assistants conducting fieldwork across the country.

Targeted research and training initiatives

SSHRC develops and funds programs to support strategic research programs, both on its own and in partnership with other fund providers, including government, private and community organizations. These programs generate new knowledge on pressing social, economic and cultural issues of particular importance to Canadians. One particular stream of strategic programs supports research that will contribute to better understanding of the impacts of the "knowledge-based economy" on Canada's economic, social, political and cultural life, and will help to improve Canadians' ability to influence the future for the common good.

Strategic research development

Strategic grants through programs in this program activity are available to faculty, post-secondary institutions, scholarly associations and non-profit organizations to explore, develop and define new perspectives, challenges, and priorities in conducting research, disseminating research results, and in training new researchers. Strategic research development programs also help develop related research capacity through the promotion of new modes of research collaboration and partnerships.

Strategic Outcome

Knowledge mobilization: the transfer, dissemination and use of social sciences and humanities knowledge.

Program Activity Descriptions

Research communication and interaction

Programs in this program activity support the communication and dissemination of research results to both academic and broader audiences through both traditional and innovative mechanisms.

Strategic Outcome

Institutional environment: a strong Canadian science and research environment.

Program Activity Descriptions

Indirect costs of research

In Canada, the provincial and federal governments jointly support academic research. The provinces provide the basic physical infrastructure and, supported in part by the Canada Health and Social Transfer, direct and indirect operating costs. The federal government funds the direct costs of research, mainly through the three national research granting agencies – the Canadian Institutes of Health Research, the Natural Sciences and Engineering Research Council, and the Social Sciences and Humanities Research Council. The term "indirect costs" refers to the central and departmental administrative costs that institutions incur to support research, but are not attributable to specific research projects.

In its 2003 budget, the Government of Canada announced a new program to support the indirect costs associated with the conduct of academic research in institutions that receive research grant funds from any of the three federal granting agencies. This grant program recognizes the growing indirect costs of conducting publicly - funded academic research. The program was created to help post-secondary institutions maximize the investments in research in one of two ways: securing additional support for the indirect costs of conducting research or support their mandates to teach and provide community services. By financing a portion of the indirect costs incurred by post-secondary institutions and their affiliated research hospitals and institutes, the federal government both supports world-class research facilities and addresses the needs of smaller Canadian post-secondary institutions. The Indirect costs program is administered by the SSHRC-hosted Canada Research Chairs secretariat on behalf of the three national research granting agencies.

Standards Council of Canada

Strategic Outcome

Efficient and effective voluntary standardization.

Program Activity Descriptions

Accreditation

Conformity assessment is the practice of determining whether a product, service or system meets the requirements of a particular standard. The Standards Council accredits six types of conformity assessment organizations: product certification bodies; testing and calibration laboratories; management systems registration bodies; inspection bodies; auditor course providers; and personnel certification bodies.

The Standards Council accredits organizations that develop standards in Canada. Accredited standards development organizations may submit their standards for approval as National Standards of Canada.

Information

The Standards Council advises federal, provincial and territorial governments, industry organizations and non-governmental bodies on standards and conformity assessment related aspects of trade and regulatory policy. A major focus is to encourage governments and industries to make greater use of the National Standards System in regulatory activities and trade agreements.

The Standards Council offers Canadians the latest and most comprehensive information on standards, technical regulations and conformity assessment in Canada and around the world through its web site, Information and Research Service and On-site Technical Library. The Standards Council also serves as Canada's World Trade Organization and North America Free Trade Agreement Enquiry Point.

Representation

The Standards Council manages Canada's participation in the International Organization for Standardization and the International Electrotechnical Commission, two of the world's most important voluntary standardization bodies, and in regional standards organizations. It also encourages the adoption and application of international standards in Canada.

The Standards Council is also a member of a number of regional and international organizations that are developing agreements to ensure the international acceptance of conformity assessment results.

Statistics Canada

Strategic Outcome

Canadians have access to objective, high quality, non-partisan statistics, statistical products, services and analyses on Canada's economy and society which fulfill legal requirements, are relevant to policy formulation and decision makers and are responsive to emerging issues.

Program Activity Descriptions

Economics statistics

This program provides micro- and macro-economic statistics and analysis on the entire spectrum of Canadian economic activity, both domestic and international. The program supports various statutory requirements and the statistics are vital for economic policy making by the Bank of Canada, Finance Canada, Industry Canada, Foreign Affairs and International Trade, Transport Canada, Agriculture and Agri-Food Canada and several other federal and provincial departments and agencies. The program outputs are also widely used in the private sector. The information includes statistics on: gross domestic product; production, costs, sales, productivity and prices for the full

gamut of industrial sectors; the flows and stocks of fixed and financial capital assets; international trade and finance; the extent of foreign ownership in Canada's economy; federal, provincial and municipal government revenues, expenditures and employment; environmental issues related to pollution, natural assets and activities aimed at reducing environmental damage; consumer and industrial price inflation; science and technology; and research and development activity.

Social statistics

This program provides information on the economic and social characteristics of individuals, families and households in Canada, and on the major factors which can contribute to their well-being. It includes measures of household income and expenditure; of employment, unemployment, their associated costs and benefits, labour income and factors affecting labour supply, health and factors influencing it; and information on topics of specific social policy concern. This program also provides information and analysis on the facilities, agencies and systems which are publicly funded to meet the socio-economic and physical needs of Canadians, and on the outcomes of the services which they provide. It encompasses the justice, health care, and education systems as well as cultural institutions and industries, in terms of the nature and extent of their services, and operations, the characteristics of the individual Canadians and families whom they serve, and their impacts on Canadian society.

Census, demography and aboriginal statistics

This program provides statistical information on the Canadian population, its demographic characteristics and conditions, and their changes over time. This program also provides statistical information from the quinquennial Census of Population. The Census provides benchmark information on the structure of the Canadian population and its demographic, social and economic conditions. It provides the detailed informa-

tion needed on subgroups of the population and for small geographic areas, which cannot be generated through sample surveys. Population counts and estimates are required to determine electoral boundaries, the distribution of federal transfer payments, and the transfer and allocation of funds among regional and municipal governments, school boards and other local agencies within provinces. Also, every five years, a Census of Agriculture provides data on: number and type of farms; farm operators; business operating arrangements; land and land management practices; capital investments; farm vehicles, machinery and equipment; and hired agricultural labour. This program also provides information on the socio-economic conditions and well-being of Aboriginal Peoples.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	Adjustments, warrants and transfers				
					\$	\$	\$
...	332,903,000	...	...	1			
...	...	33,319,386	...	1a			
...	...	33,418,170	...	1b			
...	...	1	...	1c			
...	...	1,601,000	1,601,000				
...	...	325,000	325,000				
...	...	2,688,765	2,688,765				
...	...	1,163,664	1,163,664				
...	...	18,244,173	18,244,173				
...	...	19,640,841	19,640,841				
...	...	12,957,994	12,957,994				
...	...	(6,851,676)	(6,851,676)				
...	...	(300,000)	(300,000)				
...	...	(48,405)	(48,405)				
...	332,903,000	66,737,557	49,421,356		423,483,431	25,578,482	...
...	12,596,000	...	...				403,913,482
...	...	449,050	...	5			
...	...	1	...	5a			
...	...	1	...	5b			
...	...	1	...	5c			
...	...	6,851,676	6,851,676				
...	...	2,040,000	2,040,000				
...	12,596,000	449,052	8,891,676		17,695,140	4,241,588	...
...	464,272,000	...	...				16,650,599
...	...	137,462,412	...	10			
...	...	52,987,317	...	10a			
...	...	...	...	10b			
...	...	(2,688,765)	(2,688,765)				
...	...	(2,040,000)	(2,040,000)				
...	...	(375,000)	(375,000)				
...	...	(20,000)	(20,000)				
...	464,272,000	190,449,729	(5,123,765)		560,522,638	89,075,326	...
...	...	...	...				664,728,280
...	50,078,000	...	6,474,717	(S)	56,552,717	...	...
...	76,422	...	(6,100)	(S)	70,322	...	...
...	81,715,000	33,285,000	(4,661,280)	(S)	110,338,720	...	...
...	...	...	...				100,258,791

Department
 Operating expenditures
 Transfer of \$1,601,000 from Indian Affairs and Northern Development Vote 1
 Transfer of \$1,905,200 from Industry Vote 10, and \$325,000 from Natural Resources Vote 1
 Transfer of \$783,565 from Industry Vote 10
 Transfer from: Vote 1 (Indian Affairs and Northern Development)
 Vote 1 (Natural Resources)
 Vote 10
 TB Vote 5 ⁽¹⁾
 TB Vote 15 ⁽¹⁾
 TB Vote 25 ⁽¹⁾
 TB Vote 30 ⁽¹⁾
 Transfer to: Vote 5
 Vote 45
 Vote 50 (Treasury Board)
 Total—Vote 1
 Capital expenditures
 Transfer of \$3,325,176 from Industry Vote 1
 Transfer of \$3,526,500 from Industry Vote 1
 Transfer of \$2,040,000 from Industry Vote 10
 Transfer from: Vote 1
 Vote 10
 Total—Vote 5
 Grants and contributions
 Grants and contributions
 Grants and contributions
 Transfer to: Vote 1
 Vote 5
 Vote 65
 Vote 75
 Total—Vote 10
 Contributions to employee benefit plans
 Minister of Industry—Salary and motor car allowance
 Liabilities under the *Canada Small Business Financing Act*

Ministry Summary—Continued

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use					
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	10,563,000	...	(1,147,356)	9,415,644	(S)	Contributions to employee benefit plans	9,415,644	...	9,222,636
14,991	...	...	19,209	34,200	(S)	Spending of proceeds from the disposal of surplus Crown assets	10,409	4,582	9,990
14,991	368,217,000	300,001	13,485,474	382,017,466		Total Agency—Budgetary	305,979,432	76,018,825	19,209
						291,660,915			
...	82,646,000	...	...	82,646,000	40	Canadian Tourism Commission			
...	...	...	10,219	10,219		Program expenditures			
...	82,646,000	...	10,219	82,656,219		Transfer from TB Vote 15 ⁽¹⁾			
...	...	...	10,219	82,656,219		Total—Vote 40	82,656,219	...	79,282,000
...	82,646,000	...	10,219	82,656,219		Total Agency—Budgetary	82,656,219	...	79,282,000
...	1,546,000	...	...	1,546,000	45	Competition Tribunal			
...	...	1	...	1		Program expenditures			
...	...	300,000	...	300,000	45b	Transfer of \$300,000 from Industry Vote 1			
...	...	...	...	...		Transfer from: Vote 1			
...	...	58,610	...	58,610		TB Vote 15 ⁽¹⁾			
...	...	76,800	...	76,800		TB Vote 25 ⁽¹⁾			
...	1,546,000	1	435,410	1,981,411		Total—Vote 45	1,566,000	415,411	1,536,518
...	153,000	...	(27,532)	125,468	(S)	Contributions to employee benefit plans	125,468	...	160,826
...	...	...	160	160	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	...
...	1,699,000	1	408,038	2,107,039		Total Agency—Budgetary	1,691,468	415,411	1,697,344
...	2,317,000	...	...	2,317,000	50	Copyright Board			
...	...	68,007	...	68,007		Program expenditures			
...	...	114,750	...	114,750		Transfer from: TB Vote 15 ⁽¹⁾			
...	...	18,689	...	18,689		TB Vote 25 ⁽¹⁾			
...	...	...	...	...		TB Vote 30 ⁽¹⁾			
...	2,317,000	...	201,446	2,518,446		Total—Vote 50	2,428,885	89,561	2,285,609
...	289,000	...	(39,830)	249,170	(S)	Contributions to employee benefit plans	249,170	...	235,047
...	2,606,000	...	161,616	2,767,616		Total Agency—Budgetary	2,678,055	89,561	2,520,656

Ministry Summary—Concluded

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	Adjustments, Supplementary Estimates and transfers					
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	1,189,237		Transfer from: TB Vote 5 ⁽¹⁾			
...	...	...	111,061		TB Vote 15 ⁽¹⁾			
...	...	...	1,826,850		TB Vote 25 ⁽¹⁾			
...	...	...	770,151		TB Vote 30 ⁽¹⁾			
...	40,650,000	1,086,807	3,897,299		Total—Vote 70	43,700,637	1,933,469	39,011,904
...	913,426,000	...	...	75	Grants			
...	...	6,310,750	...	75a	Grants			
...	...	480,000	...	75b	Transfer of \$1,000,000 from Natural Resources Vote 5			
...	...	...	...	75c	Transfer of \$404,035 from Indian Affairs and Northern Development Vote 10, and \$20,000 from Industry Vote 10			
...	60,667,750	...	...		Transfer from: Vote 5 (Natural Resources) Vote 10			
...	1,000,000	20,000	...		Vote 10 (Indian Affairs and Northern Development)			
...	...	404,035	404,035		Transfer to Vote 1 (National Defence)			
...	...	(438,000)	(438,000)		Total—Vote 75	981,849,898	20,637	969,578,204
...	913,426,000	67,458,500	986,035		Contributions to employee benefit plans			
...	4,129,000	...	129,637	(S)	Spending of proceeds from the disposal of surplus Crown assets	4,258,637	...	3,868,318
...	...	...	273	(S)	Appropriations not required for the current year	...	...	452
...	...	...	...		Total Agency—Budgetary	1,029,809,172	1,954,106	1,012,459,934
...	958,205,000	68,545,307	5,013,244		Social Sciences and Humanities Research Council			
...	21,303,000	...	...	80	Operating expenditures			
...	...	1	...	80a	Transfer of \$10,000 from Canadian Heritage Vote 1			
...	...	1,520,057	...	80b	Operating expenditures			
...	...	921,639	...	80c	Operating expenditures			
...	...	10,000	10,000		Transfer from: Vote 1 (Canadian Heritage)			
...	...	816,633	816,633		TB Vote 15 ⁽¹⁾			
...	...	999,650	999,650		TB Vote 25 ⁽¹⁾			
...	...	502,582	502,582		TB Vote 30 ⁽¹⁾			
...	21,303,000	2,441,697	2,328,865		Total—Vote 80	25,245,220	828,342	21,484,993

Program Activity

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities current year	Total authorities available for use	Authorities current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Industrial technologies office— Special operating agency	20,050,028	19,924,358	169,810	169,810	313,292,150	274,508,647	...	...	...	...	333,511,988	294,602,815
Small business and marketplace services and regional operations sector—Economic development	65,743,409	62,306,937	2,211,014	1,687,603	247,437,138	208,256,215	...	...	...	...	315,391,561	272,250,755
Small business and marketplace services and regional operations sector—Marketplace	151,389,928	143,531,855	7,161,880	5,697,950	...	...	41,927,834	41,927,834	...	...	116,623,974	107,301,971
Science and innovation sector— Science and technology (S&T) and innovation	17,217,755	16,902,991	111,255	111,255	82,700,000	82,700,000	...	...	...	...	100,029,010	99,714,246
Industry sector—Economic development— Budgetary	51,185,786	51,050,579	357,577	357,577	29,880,868	26,489,793	...	...	...	...	81,424,231	77,897,949
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...
Spectrum, information technologies and telecommunications sector— Marketplace	57,779,146	57,000,543	3,554,020	2,144,654	6,893,000	5,847,072	...	...	...	...	68,226,166	64,992,269
Competition Bureau	69,789,988	67,157,930	2,928,910	2,460,714	...	...	10,556,000	10,556,000	...	...	62,162,898	59,062,644
Communications Research Centre Canada	66,690,113	64,164,234	4,383,606	4,036,599	...	...	10,809,996	10,809,996	...	...	60,263,723	57,390,837
Spectrum, information technologies and telecommunications sector— Science and technology (S&T) and innovation	2,164,768	1,494,017	33,181	33,181	28,000,000	28,000,000	...	...	...	...	30,197,949	29,527,198
Strategic policy sector— Marketplace	17,738,735	17,723,372	118,672	118,672	392,000	273,551	...	...	...	...	18,249,407	18,115,595
Industry sector—Science and technology (S&T) and innovation	11,738,570	7,617,397	93,688	93,688	89,169,600	82,656,269	...	...	...	...	101,001,858	90,367,354
Spectrum, information technologies and telecommunications sector— Economic development	12,768,927	12,619,145	202,323	202,323	30,738,339	30,738,339	...	...	...	...	43,709,589	43,559,807
Strategic policy sector— Economic development	15,360,356	15,272,527	162,542	162,542	...	...	...	...	...	...	15,522,898	15,435,069
Office of consumer affairs	4,275,054	4,192,636	448,250	418,572	1,690,000	1,647,884	...	...	...	...	6,413,304	6,259,092
Canadian Intellectual Property Office— Revolving Fund	278,992,531	132,632,327	...	...	...	...	139,483,000	145,558,778	...	...	139,509,531	(12,926,451)

MacKenzie gas project	6,095,784	3,205,172	...	...	1,815,000	1,815,000	...	...	...	7,910,784	5,020,172
	Sub-total—										
	Budgetary	848,980,878	676,796,020	21,936,728	17,695,140	832,008,095	742,932,770	202,776,830	208,852,608	1,500,148,871	1,228,571,322
	Non-budgetary	...	...	...	...	...	...	...	2,750,000	2,750,000	...
Revenues netted against expenditures		(202,776,830)	(208,852,608)	...	...	...	...	(202,776,830)	(208,852,608)	...	...
Total Department—		646,204,048	467,943,412	21,936,728	17,695,140	832,008,095	742,932,770	...	...	1,500,148,871	1,228,571,322
Budgetary		...	...	...	...	...	...	...	2,750,000	2,750,000	...
Non-budgetary		...	...	...	...	...	...	...	...	...	...
Canadian Space Agency											
Space based earth observation		49,820,261	46,028,852	60,730,835	9,153,670	8,006,500	7,779,695	...	...	118,557,596	62,962,217
Space science and exploration		111,702,442	108,180,098	49,402,863	42,273,499	11,415,433	10,922,120	...	...	172,520,738	161,375,717
Generic technological activities in support of earth observation, space science and exploration		...	...	...	...	...	...	...	...	...	...
space science and exploration		...	...	...	...	...	...	...	...	...	...
communications		38,202,081	35,892,315	2,999,025	2,889,338	9,232,601	8,681,118	...	...	50,433,707	47,462,771
Satellite communications		10,370,079	10,018,921	5,193,004	2,527,294	17,231,500	14,510,339	...	...	32,794,583	27,056,554
Space awareness and learning		6,478,602	5,922,959	87,273	69,247	1,144,967	1,129,967	...	...	7,710,842	7,122,173
Total Agency—Budgetary		216,573,465	206,043,145	118,413,000	56,913,048	47,031,001	43,023,239	...	...	382,017,466	305,979,432
Canadian Tourism Commission—											
Budgetary		82,656,219	82,656,219	...	...	...	...	...	...	82,656,219	82,656,219
Competition Tribunal											
Process cases		2,107,039	1,691,468	...	...	...	...	...	...	2,107,039	1,691,468
Total Agency—Budgetary		2,107,039	1,691,468	...	...	...	...	...	...	2,107,039	1,691,468
Copyright Board											
Copyright tariff setting and issuance of licences		2,767,616	2,678,055	...	...	...	...	...	...	2,767,616	2,678,055
Total Agency—Budgetary		2,767,616	2,678,055	...	...	...	...	...	...	2,767,616	2,678,055
National Research Council of Canada											
Research and development		504,892,655	452,436,409	47,244,488	40,312,419	55,794,000	54,993,948	...	...	607,931,143	547,742,776
Technology and industry support		142,622,981	121,302,593	2,594,500	2,074,465	88,163,001	86,809,831	...	...	233,380,482	210,186,889
Total Agency—Budgetary		647,515,636	573,739,002	49,838,988	42,386,884	143,957,001	141,803,779	...	...	841,311,625	757,929,665
Natural Sciences and Engineering Research Council											
Fund basic research		17,143,626	17,690,748	...	...	364,179,035	357,889,253	...	...	381,322,661	375,580,001
Attract and retain faculty		3,717,969	2,998,233	...	...	165,586,000	149,779,328	...	...	169,303,969	152,777,561
Support students and fellows		7,932,538	7,139,240	...	...	149,857,000	144,231,096	...	...	157,789,538	151,370,336
Fund research in strategic areas		5,361,294	4,546,532	...	...	111,269,000	79,773,266	...	...	116,630,294	84,319,798

Program Activity—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Fund university-industry-government partnerships	11,417,378	10,054,127	...	...	...	...	120,249,750	158,820,332	...	...	...	...	...	...	...	131,667,128	168,874,459	...
Support for research equipment and major resources	2,972,520	3,179,888	...	...	...	...	51,365,000	73,337,808	...	...	...	...	...	...	...	54,337,520	76,517,696	...
Support commercialization	1,001,105	2,124,611	...	...	...	...	13,400,750	13,549,390	...	...	...	...	...	...	...	14,401,855	15,674,001	...
Promote science and engineering	346,586	225,895	...	...	...	...	5,964,000	4,469,425	...	...	...	...	...	...	...	6,310,586	4,695,320	...
Total Agency—Budgetary	49,893,016	47,959,274	...	...	...	...	981,870,535	981,849,898	...	...	...	...	...	...	...	1,031,763,551	1,029,809,172	...
Social Sciences and Humanities Research Council	1,194,064	563,365	...	...	...	...	328,255,476	328,251,990	...	...	...	...	...	...	...	329,449,540	328,815,355	...
Indirect costs of research	4,309,793	2,984,860	...	...	...	...	101,427,000	105,145,242	...	...	...	...	...	...	...	105,736,793	108,130,102	...
Fellowships, scholarships and prizes	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Investigator-framed research (theme area and subject defined by researcher(s))	6,312,541	7,115,756	...	...	...	...	85,252,000	82,619,732	...	...	...	...	...	...	...	91,564,541	89,735,488	...
Canada research chairs	3,977,760	3,597,345	...	...	...	...	59,152,500	55,574,788	...	...	...	...	...	...	...	63,130,260	59,172,133	...
Strategic research development	4,990,596	4,488,076	...	...	...	...	26,470,000	24,880,272	...	...	...	...	...	...	...	31,460,596	29,368,348	...
Research communication and interaction	2,157,606	3,056,177	...	...	...	...	31,265,250	33,135,361	...	...	...	...	...	...	...	33,422,856	36,191,538	...
Targeted research and training initiatives	5,684,077	5,992,516	...	...	...	...	20,369,474	22,141,316	...	...	...	...	...	...	...	26,051,551	28,133,832	...
Total Agency—Budgetary	28,626,437	27,798,095	...	...	...	...	652,191,700	651,748,701	...	...	...	...	...	...	...	680,818,137	679,546,796	...
Standards Council of Canada—Budgetary	7,129,000	7,129,000	...	...	...	...	...	...	...	...	...	...	...	...	...	7,129,000	7,129,000	...
Statistics Canada	274,398,802	257,048,849	...	...	...	...	...	...	...	...	...	...	...	...	...	248,927,802	234,396,719	...
Economics statistics	256,315,874	233,979,505	...	...	...	...	561,000	560,800	...	...	...	...	...	...	...	179,335,874	161,176,835	...
Social statistics	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Census, demography and aboriginal statistics	139,389,656	125,614,409	...	...	...	...	...	...	...	...	...	...	...	...	...	112,401,656	101,787,098	...
Sub-total	670,104,332	616,642,763	...	...	...	...	561,000	560,800	...	...	...	...	...	...	...	540,665,332	497,360,652	...
Revenues netted against expenditures	(130,000,000)	(119,842,911)	...	...	...	...	...	...	...	...	...	...	...	...	...	(130,000,000)	(119,842,911)	...
Total Agency—Budgetary	540,104,332	496,799,852	...	...	...	...	561,000	560,800	...	...	...	...	...	...	...	540,665,332	497,360,652	...
Total Ministry—Budgetary	2,223,576,808	1,914,437,522	190,188,716	116,995,072	2,657,619,332	2,561,919,187	...	...	...	...	...	...	...	...	...	5,071,384,856	4,593,351,781	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,750,000	...	...

Transfer Payments

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$					
	\$	\$	\$	\$	\$	\$	\$	\$
Department Grants								
...	77,700,000	...	...	77,700,000	77,700,000	...	...	26,700,000
...	24,000,000	(9,000,000)	13,000,000	28,000,000	28,000,000	...	...	15,000,000
...	12,000,000	...	(2,915,465)	9,084,535	404,488	8,680,047	...	...
...	6,808,000	...	...	6,808,000	5,762,072	1,045,928	...	5,928,955
...	5,000,000	...	...	5,000,000	5,000,000	...	...	5,000,000
...	550,000	...	(183,000)	367,000	248,551	118,449	...	175,374
...	85,000	...	...	85,000	85,000	...	...	85,000
...	...	...	29,100,000	29,100,000	10,370,973	18,729,027	...	2,168,578
...	...	...	29,500,000	29,500,000	29,500,000	...	...	6,700,000
...	...	...	13,495,600	13,495,600	13,495,600	...	...	10,543,000
...	...	...	...	...	...	...	...	105,000,000
...
...	126,143,000	(9,000,000)	81,997,135	199,140,135	170,566,684	28,573,451	...	177,300,907
Contributions								
...	248,560,000	121,262,370	(156,443,294)	213,379,076	198,812,837	14,566,239	...	256,552,627
...	81,715,000	33,285,000	(4,661,280)	110,338,720	110,338,720	...	...	100,258,791
...	40,800,000	...	...	40,800,000	40,800,000	...	...	37,184,055
...	29,100,000	...	(29,100,000)	...	...	...	...	...
...	21,360,000	...	91,887	21,451,887	21,451,887	...	...	20,815,932
...	15,507,000	2,790,000	...	18,297,000	15,148,700	3,148,300	...	4,967,000
...	2,900,000	...	(20,000)	2,880,000	2,816,662	63,338	...	2,845,811
...	2,212,000	...	...	2,212,000	1,969,225	242,775	...	5,729,088
...	2,050,000	(800,000)	(646,930)	603,070	603,070	...	...	1,396,789
...	1,690,000	...	...	1,690,000	1,647,884	42,116	...	1,679,343
...	...	9,599,800	...	9,599,800	9,599,800	...	...	9,400,000

Transfer Payments—Continued

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Adjustments, warrants and transfers	Used in the current year	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates	\$				Variance	\$	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	3,400,000	711,536	4,111,536	...	4,111,536	...	...	4,074,107
...	...	3,200,242	26,758	3,227,000	...	3,227,000	...	...	3,344,126
...	...	23,533,955	...	23,533,955	...	11,825,444	...	...	33,004,045
...	...	9,563,362	(606,273)	8,957,089	...	8,957,089	...	...	9,034,706
...	...	8,100,000	6,317,714	14,417,714	...	14,417,714	...	...	14,586,846
...	...	9,000,000	...	9,000,000	...	9,000,000	...	...	...
...	...	...	39,913,074	39,913,074	...	39,913,074	...	...	99,006,385
...	...	...	60,000,000	60,000,000	...	35,782,736	24,217,264	...	10,500,000
...	...	...	46,174,000	46,174,000	...	39,660,669	6,513,331	...	...
...	...	...	95,171	95,171	...	95,171	...	...	...
...	...	...	1,815,000	1,815,000	...	1,815,000	...	...	...
...	...	...	371,868	371,868	...	371,868	...	...	...
...	...	...	...	...	...	...	...	...	115,334,040
...	445,894,000	222,934,729	(35,960,769)	632,867,960	...	572,366,086	60,501,874	...	729,713,691
...	572,037,000	213,934,729	46,036,366	832,008,095	...	742,932,770	89,075,325	...	907,014,598
Canadian Space Agency									
Grants									
...	3,182,000	1	600,000	3,782,001	...	3,781,999	2	...	2,706,310
Class grant program to support awareness, research and training in space science and technology									
Contributions									
...	36,253,000	...	...	36,253,000	...	34,860,240	1,392,760	...	35,184,753
...	6,700,000	...	...	6,700,000	...	4,100,000	2,600,000	...	8,663,703
...	296,000	...	...	296,000	...	281,000	15,000	...	159,704
...	43,249,000	...	...	43,249,000	...	39,241,240	4,007,760	...	44,008,160
...	46,431,000	1	600,000	47,031,001	...	43,023,239	4,007,762	...	46,714,470

National Research Council of Canada

Grants									
...	1,069,000	...	...	1,069,000	...	...	...	1,013,531	...
...	404,000	...	...	404,000	...	...	...	333,125	...
...	1,473,000	...	...	1,473,000	...	...	...	1,346,656	...
Contributions									
...	81,476,000	(5,148,000)	...	76,328,000	...	...	1,086,251	...	...
...	43,577,000	...	...	43,577,000	...	...	77,000	...	51,500,000
...	11,568,000	1	...	11,568,001	...	...	324,981	...	9,188,348
...	5,488,000	5,523,000	...	11,011,000	...	...	492,240	...	86,086,570
...
...	142,109,000	375,001	...	142,484,001	...	...	1,980,472	...	146,774,918
...	143,582,000	375,001	...	143,957,001	...	...	2,153,222	...	148,121,574
Natural Sciences and Engineering Research Council									
Grants									
...	867,515,250	33,296,990	986,035	901,798,275	...	...	1	...	875,090,446
...	39,600,000	480,000	...	40,080,000	...	...	20,636	...	37,311,508
...	4,260,000	...	...	4,260,000	...	...	...	...	...
...	2,050,750	...	...	2,050,750	...	...	...	...	...
...	...	26,657,635	...	26,657,635	...	...	...	...	57,176,250
...	...	7,023,875	...	7,023,875	...	...	...	...	...
...	913,426,000	67,458,500	986,035	981,870,535	...	...	20,637	...	969,578,204
Social Sciences and Humanities Research Council									
Grants									
...	314,055,000	15,000,000	(799,525)	328,255,475	...	...	3,485	...	313,260,437
...	240,953,500	9,363,251	926,974	251,243,725	...	...	4,608	...	246,768,816
...	67,033,500	750,000	...	67,783,500	...	...	434,906	...	64,615,169
...	...	3,926,000	...	3,926,000	...	...	...	...	32,672,150
...	...	983,000	...	983,000	...	...	...	...	...
...	622,042,000	30,022,251	127,449	652,191,700	...	...	442,999	...	657,316,572
Statistics Canada Contributions									
...	561,000	...	...	561,000	...	...	200	...	560,800
...	561,000	...	...	561,000	...	...	200	...	560,800
...	2,298,079,000	311,790,482	47,749,850	2,657,619,332	...	...	95,700,145	...	2,729,306,218

(S) Statutory transfer payment.

Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the previous year
	\$	\$
Budgetary (respendable revenues)		
Small business and marketplace services and regional operations sector—		
Marketplace	41,927,834	40,457,370
Competition Bureau	10,556,000	10,500,000
Communications Research Centre		
Canada	10,809,996	10,812,957
Canadian Intellectual Property Office— Revolving Fund	139,483,000	145,558,778
Total Department—Budgetary	202,776,830	210,771,005
Statistics Canada		
Budgetary (respendable revenues)		
Economics statistics	25,471,000	19,618,040
Social statistics	77,541,000	73,363,470
Census, demography and aboriginal statistics	26,988,000	23,827,312
Census statistics	...	25,770,638
Total Agency—Budgetary	130,000,000	119,842,911
Total Ministry— Budgetary	332,776,830	313,926,278

Revenues

Department	Current year	Previous year
	\$	\$
Other revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Business Development Bank of Canada—Dividends	16,487,645	21,482,202
<i>Atlantic Provinces Power Development Act</i>	129,358	179,477
	16,617,003	21,661,679
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	577,794	130,988
Repayable contributions	11,334,883	3,729,862
Sundries	2,069,333	9,791,087
Adjustments to prior year's payables	15,327,729	11,711,196
	29,309,739	25,363,133
Sales of goods and services—		
Rights and privileges—		
Fees for the registration of trademarks, patents and copyrights	144,559,815	144,552,387
Royalties	1,342,056	1,385,051
Penalties	4,962,075	...
Licence fees	25,616,951	21,599,779
	176,480,897	167,537,217
Services of a regulatory nature—		
Inspection fees	881,803	825,931
Other services	49,786,654	47,229,819
	50,668,457	48,055,750
Services of a non-regulatory nature	13,545,647	13,591,201
Sales of goods and information products—		
Sales of information products	292,041	316,912
Other fees and charges—		
Fees from <i>Small Business Loans Act</i>	153,648	322,468
Fees from <i>Canada Small Business Financing Act</i>	50,329,969	55,370,153
Fees from capital leasing pilot project	466,997	906,225
User charges	678,028	1,056,445
Deferred revenues	4,468,993,991	208,513,174
Sundries	2,824,575	3,073,157
	4,523,447,208	269,241,622
	4,764,434,250	498,742,702
	209,092	362,523

Proceeds from the disposal of surplus Crown assets

Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Miscellaneous revenues—			Copyright Board		
Net gain on exchange	14,318	2,261	Other revenues—		
Fines— <i>Competition Act</i> and consumer products	14,627,444	14,968,977	Refunds of previous years' expenditures—		13,243
(various acts)	5,454,219	21,525,744	Adjustments to prior year's payables	1,486	
Loans	138,375,222	180,015,410	Total Agency	1,486	13,243
Contingently recoverable payments	825,380	1,786,200			
Interest on overdue accounts receivables	712	33	National Research Council of Canada		
Deferred revenues	6,603,742	15,225,610	Other revenues—		
Sundries	165,901,037	233,524,235	Refunds of previous years' expenditures—		
	4,976,471,121	779,654,272	Repayment for goods and services not provided and other	742,399	1,520,718
Total Department			miscellaneous refunds	1,040,205	2,689,335
Canadian Space Agency			Adjustments to prior year's payables	1,782,604	4,210,063
Other revenues—					
Refunds of previous years' expenditures—			Sales of goods and services—		
Refunds of previous years' expenditures	50,042	1,084,954	Rights and privileges—		
Adjustments to prior year's payables	602,464	1,519,001	Pursuant to paragraph 5(1)(e) of the <i>National Research</i>		
	652,506	2,603,955	<i>Council Act</i>	9,018,872	8,754,105
			Lease and use of public property—		
Sales of goods and services—			Pursuant to paragraph 5(1)(e) of the <i>National Research</i>		
Rights and privileges—			<i>Council Act</i>	4,220,249	4,346,732
Royalties revenues	3,871,804	3,955,450	Services of a non-regulatory nature—		
Services of a non-regulatory nature	2,572,065	3,220,871	Pursuant to paragraph 5(1)(e) of the <i>National Research</i>		
	6,443,869	7,176,321	<i>Council Act</i>	1,242,578	1,225,371
	19,209	14,991	Sales of goods and information products—		
Proceeds from the disposal of surplus Crown assets			Pursuant to paragraph 5(1)(e) of the <i>National Research</i>		
			<i>Council Act</i>	11,280,853	11,814,513
Miscellaneous revenues—			Other fees and charges—		
Net gain on exchange	11,334	80,888	Pursuant to paragraph 5(1)(e) of the <i>National Research</i>		
Other	382,447	80,888	<i>Council Act</i>	66,016,402	59,494,407
	393,781	80,888	Sundries	248,223	283,452
Total Agency	7,509,365	9,876,155		66,264,625	59,777,859
				92,027,177	85,918,580
Competition Tribunal			Proceeds from the disposal of surplus Crown assets	167,210	594,390
Other revenues—					
Refunds of previous years' expenditures—			Miscellaneous revenues	...	61,236
Adjustments to prior year's payables	1,943	...	Total Agency	93,976,991	90,784,259
Proceeds from the disposal of surplus Crown assets	160	...			
Total Agency	2,103	...			

Revenues—Concluded

	Current year		Previous year	
	\$	\$	\$	\$
Natural Sciences and Engineering Research Council				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	3,523	142		
Repayment of grants and scholarships	383,563	497,908		
Adjustments to prior year's payables	83,499	537,032		
	470,585	1,035,082		
Sales of goods and services—				
Other fees and charges	85	65		
Proceeds from the disposal of surplus Crown assets	273	84		
Miscellaneous revenues	3,481	3,586		
Total Agency	474,424	1,038,817		
Social Sciences and Humanities Research Council				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds—Operating expenditures	145,322	...		
Refunds—Transfer payments	2,476,318	1,560,095		
Adjustments to prior year's payables	137,326	136,786		
	2,758,966	1,696,881		
Miscellaneous revenues	1,504	1,645		
Total Agency	2,760,470	1,698,526		
Statistics Canada				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	429,400	504,834		
Adjustments to prior year's payables	638,353	1,060,142		
	1,067,753	1,564,976		
Sales of goods and services—				
Sales of goods and information products	119,894,308	106,931,342		
Proceeds from the disposal of surplus Crown assets	22,973	20,986		
Miscellaneous revenues	1,377,639	839,684		
Total Agency	122,362,673	109,356,988		
Ministry Summary				
Other revenues—				
Return on investments	16,617,003	21,661,679		
Refunds of previous years' expenditures	36,045,582	36,487,323		
Sales of goods and services	4,982,799,689	698,769,010		
Proceeds from the disposal of surplus Crown assets	418,917	992,974		
Miscellaneous revenues	167,677,442	234,511,274		
Total Ministry	5,203,558,633	992,422,260		

(1) Interest unless otherwise indicated.

SECTION 17

2008-2009

PUBLIC ACCOUNTS OF CANADA

Justice

Department

Canadian Human Rights Commission

Canadian Human Rights Tribunal

Commissioner for Federal Judicial
Affairs

Courts Administration Service

Office of the Director of Public
Prosecutions

Offices of the Information and Privacy
Commissioners of Canada

Supreme Court of Canada

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Program activity	17.9
Transfer payments	17.12
Details of spendable amounts	17.14
Revenues	17.14

Department

Strategic Outcome

A fair, relevant and accessible justice system that reflects Canadian values.

Program Activity Descriptions

Justice policies, laws and programs

Under Canada's federal system, the administration of justice is an area of shared jurisdiction between the federal government and the provinces. Through this program activity, the Department fulfils its constitutional responsibility to ensure a bilingual and bilingual national legal framework for the administration of justice by developing policies and laws and testing innovative approaches to strengthen the framework within the following domains: criminal law, youth criminal justice, sentencing, marriage and divorce, access to justice and Aboriginal justice. Through this program activity, the Department also provides significant ongoing funding to provinces and territories in support of their constitutional responsibility for the day to day administration of justice.

The Office of the federal ombudsman for victims of crime

This program activity raises awareness of the needs and concerns of victims in areas of federal responsibility, provides an independent resource that addresses complaints of victims about compliance with the provisions of the *Corrections and Conditional Release Act* that apply to victims of offenders under federal supervision, and assists victims to access existing federal programs and services.

Strategic Outcome

A federal government that is supported by effective and responsive legal services.

Program Activity Descriptions

Services to government

As a common service provider, the Department of Justice provides an integrated suite of legal advisory, litigation and legislative services to departments and agencies to help them meet their policy and programming priorities and advance the overall objectives of the government. Through this program activity, the Department also provides legal services to the Justice Portfolio and supports the Minister as legal advisor to the Cabinet on complex, whole of government issues.

Canadian Human Rights Commission

Strategic Outcome

Equality, respect for human rights and protection from discrimination by fostering understanding of, and compliance with, the *Canadian Human Rights Act* and the *Employment Equity Act* by federally regulated employers and service providers, as well as the public whom they serve.

Program Activity Descriptions

Human rights knowledge development and dissemination program

Development and dissemination of research, policies, and regulatory instruments to help foster understanding of and compliance with, the *Canadian Human Rights Act* and the *Employment Equity Act* for advice to and use by the Commission, federal departments and agencies, crown corporations and federally regulated workplaces, private sector organizations, provincial and territorial government bodies, international agencies, non-governmental organizations and the public. The Canadian Human Rights Commission's (CHRC) international involvement is primarily under the auspices of the United Nations.

Discrimination prevention program

Increased equality of opportunity without discrimination on prohibited grounds, in federal and federally regulated workplaces and service centers, through the implementation of the employment equity audits and employer liaison activities. Stakeholder engagement may involve federal departments and agencies, crown corporations and federally regulated workplaces, private sector organizations, provincial and territorial government bodies, international agencies, and non-governmental organizations. Employees and employers within the federal public service and federally regulated service organizations are covered by the legislation, as well as the public whom they serve.

Human rights dispute resolution program

Resolution in compliance with the *Canadian Human Rights Act* of individual human rights complaints against federal departments and agencies; federally regulated workplaces, crown corporations, private sector organizations; and the public. The resolution of complaints may involve a range of dispute resolution mechanisms, as well as an investigation if unresolved by the parties, prior to a decision by Commissioners. Once a case has been referred to the Canadian Human Rights Tribunal, the CHRC litigation team is involved in all mediations, and represents the public interest where appropriate in cases moving through administrative tribunals and the courts.

Canadian Human Rights Tribunal

Strategic Outcome

Individuals have access, as determined by the *Canadian Human Rights Act* and the *Employment Equity Act*, to fair and equitable adjudication of human rights and employment equity cases that are brought before the Canadian Human Rights Tribunal.

Program Activity Descriptions

Hearings of complaints before the Tribunal

This Program inquires into complaints of discrimination to decide, following a hearing before Tribunal members, if particular practices have contravened the *Canadian Human Rights Act*. Tribunal members also conduct hearings into applications from the Canadian Human Rights Commission (CHRC) and requests from employers in order to adjudicate on decisions and directions given by the CHRC under the *Employment Equity Act*.

Commissioner for Federal Judicial Affairs

Strategic Outcome

An independent and efficient federal judiciary.

Program Activity Descriptions

Payments pursuant to the Judges Act

Payments of salaries, allowance and annuities to federally appointed judges, and their survivors, in the superior courts and courts of appeal in Canada.

Canadian judicial council

Administrative support to the various committees established by the Council which is made up of all of the Chief and Associate Chief Justices in Canada as well as the senior judges from the superior courts in Nunavut, Yukon and the Northwest Territories.

Federal judicial affairs

Provides other services to federally appointed judges including language training, editing of the federal courts reports, and services to the Minister of Justice through the Judicial Appointments Secretariat.

Courts Administration Service

Strategic Outcome

The public has timely and fair access, to the litigation processes of the Federal Court of Appeal, the Federal Court, the Court Martial Appeal Court of Canada and the Tax Court of Canada.

Program Activity Descriptions

Registry services

The Registry Services processes legal document and applications for judicial review under the jurisdiction of the Federal Court of Appeal, the Federal Court, the Court Martial Appeal Court of Canada and the Tax Court of Canada. It also ensures the proper court records management and adequate operation of the litigation and court access process.

Judicial services

The Judicial Services provides the direct support to all the Justices which include judicial assistants, law clerks who assist judges in their research and editing judgements, as well as library services providing information in support of the decision making process.

Office of the Director of Public Prosecutions

Strategic Outcome

Prosecute criminal offences under federal law in a manner that is independent of any improper influence and respects the public interest.

Program Activity Descriptions

Prosecution of drug, organized crime and Criminal Code offences

Provision of legal advice and litigation support during the police investigations, and prosecution of all drug charges under the *Controlled Drugs and Substances Act*, regardless of whether a federal, provincial or municipal police agency laid the charges, except in the case of Quebec and New Brunswick, where the Office of the Director of Public Prosecutions prosecutes drug charges laid by the RCMP. Prosecution of organized crime cases. Pursuant to understandings with the provinces, prosecution of Criminal Code offences where they are related to drug charges and the drug aspect forms the major part of the case. In the three Northern Territories, prosecution of all Criminal Code offences.

Prosecution of federal offences to protect the environment, natural resources, economic and social health

Provision of advice and litigation support to federal investigative agencies, and prosecution of federal offences under 50 federal statutes upholding the mandates and policies of federal departments, e.g., *Fisheries Act*, *Income Tax Act*, *Copyright Act*, *Canadian Environmental Protection Act*. Advice and prosecution of complex capital market fraud cases.

Addressing criminal issues, in the context of prosecutions, to contribute to a safer world for Canada

Prosecution of offences under such federal statutes as the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act*, *Customs Act*, *Excise Act* and the *Excise Tax Act* to combatting trans-national crime and terrorism.

Promoting a fair and effective justice system that reflects canadian values within a prosecutorial context

This program activity contributes to strengthening the criminal justice system across Canada and improving its efficiency by providing legal training to police, and by promoting federal/provincial/territorial cooperation among the prosecution community on important shared issues.

Offices of the Information and Privacy Commissioners of Canada

Strategic Outcome

The protection of the privacy rights of Canadians.

Program Activity Descriptions

Compliance activities

The Office of the Privacy Commissioner (OPC) is responsible for investigating complaints and responding to inquiries received from individuals and organizations who contact the Office for advice and assistance on a wide range of privacy-related issues. The OPC also assesses how well organizations are complying with requirements set out in the two federal laws and provides recommendations on Privacy Impact Assessments (PIAs) pursuant to the Treasury Board policy. This activity is supported by a legal team that provides specialized legal advice and litigation support.

Research and policy development

The OPC serves as a centre of expertise on emerging privacy issues in Canada and abroad by researching trends, monitoring legislative and regulatory initiatives, providing analysis on key issues, and developing policy positions that advance the protection of privacy rights. An important part of the work done involves

supporting the Commissioner and Assistant Commissioners in providing advice to Parliament on legislation and on government program initiatives that may impact on privacy.

Public outreach

The OPC plans and implements a number of public education and communications activities, including speaking engagements and special events, media relations, advertising, and the production and dissemination of promotional and educational material.

Strategic Outcome

Individual's rights under the *Access to Information Act* are safeguarded.

Program Activity Descriptions

Compliance with access to information obligations

The *Access to Information Act* is the legislative authority for the oversight activities of the Information Commissioner, which are: to investigate complaints from individuals and corporations; to review the performance of government institutions; to report the results of investigations/reviews and recommendations to complainants, government institutions, and Parliament; to pursue judicial enforcement; and to provide advice to Parliament on access to information matters.

Supreme Court of Canada

Strategic Outcome

To provide the best decision-making environment for the Supreme Court.

Program Activity Descriptions

Process hearings and decisions

The Office of the Registrar exists to provide the services the Court must have to render its decisions as the Court of last resort. The principal responsibilities of the Office of the Registrar are to provide a full range of administrative and support services to the Judges and to manage cases coming to the Court.

Ministry Summary

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers					
\$	\$	\$	\$		\$	\$	\$	\$
...	265,373,000	...	...	Department				
...	...	4,477,791	...	1				
...	...	9,262,349	...	1a				
...	...	141,386	...	1b				
...	...	...	148,667	1c				
...	...	...	11,954,228					
...	...	...	21,954,650					
...	...	...	14,051,388					
...	...	...	(1,000,000)					
...	...	...	(75,000)					
...	...	...	(5,169,877)					
...	265,373,000	13,881,526	41,864,056		299,799,393	21,319,189	...	268,382,003
...	367,522,000	...	...	Total—Vote 1				
...	...	4,592,784	...	5				
...	...	16,000,000	...	5a				
...	...	1,000,000	...	5b				
...	...	...	75,000	5c				
...					
...	367,522,000	21,592,784	75,000		374,402,937	14,786,847	...	362,253,796
...	63,281,000	...	(567,686)	(S)				
...	...	...	...		62,713,314	...	...	55,425,273
...	76,422	...	100	(S)				
...	...	...	...	(S)				
491	...	...	7,157	(S)				
...	...	...	98,345	(S)				
...	...	...	...		98,345	...	...	24,448
491	696,252,422	35,474,310	41,476,972	Total Department—Budgetary	737,093,866	36,106,036	4,293	686,162,765
...	18,387,000	...	...	Canadian Human Rights Commission				
...	...	...	...	10				
...	...	...	1,118,240					
...	...	...	521,158					
...	...	...	454,756					
...	18,387,000	...	2,094,154		19,962,789	518,365	...	19,701,614

Ministry Summary—Continued

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use				\$	\$
...	2,221,000	...	185,296	2,406,296	(S)	2,406,296	...	...	2,287,010
...	...	...	...	...		...	...	...	4,081
...	20 608,000	...	2,279,450	22,887,450		22,369,085	518,365	...	21,992,705
Canadian Human Rights Tribunal									
...	3,992,000	...	...	3,992,000	15				
...	...	...	127,197	127,197					
...	...	...	190,794	190,794					
...	...	...	23,920	23,920					
...	3,992,000	...	341,911	4,333,911		3,560,206	773,705	...	3,825,873
...	384,000	...	(59,486)	324,514	(S)	324,514	...	...	351,894
...	...	...	366	366	(S)	366	...	...	4
...	4,376,000	...	282,791	4,658,791		3,885,086	773,705	...	4,177,771
Commissioner for Federal Judicial Affairs									
...	7,772,000	...	...	7,772,000	20				
...	...	446,139	...	446,139	20c				
...	...	...	274,055	274,055					
...	...	...	382,150	382,150					
...	...	...	256,646	256,646					
...	7,772,000	446,139	912,851	9,130,990		8,559,913	571,077	...	7,461,007
...	1,594,000	...	...	1,594,000	25				
...	...	...	79,700	79,700					
...	1,594,000	...	79,700	1,673,700		1,556,318	117,382	...	1,564,231
...	824,000	...	4,364	828,364	(S)	828,364	...	...	726,007
...	397,971,000	...	12,511,874	410,482,874	(S)	410,482,874	...	...	390,180,386
...	408,161,000	446,139	13,508,789	422,115,928		421,427,469	688,459	...	399,931,631

Courts Administration Service

[illegible]

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers					\$	\$
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	2,861,000	...	(353,048)	2,507,952	(S)	2,507,952	...	...	2,297,516
8,313	...	...	337	8,650	(S)	...	8,313	337	2,243
8,313	25,492,000	4,864,360	2,238,610	32,603,283		31,971,688	631,258	337	24,993,381
Total Agency—Budgetary									
Supreme Court of Canada									
...	21,673,000	...	...	21,673,000	50				
...	...	...	768,230	768,230					
...	...	...	1,043,850	1,043,850					
...	...	...	573,691	573,691					
...	21,673,000	...	2,385,771	24,058,771		22,434,071	1,624,700	...	23,293,244
...	2,236,000	...	111,309	2,347,309	(S)	2,347,309	...	...	2,281,627
...	...	...	...	...	(S)				
...	5,171,000	...	(84,573)	5,086,427		5,086,427	...	...	5,169,896
137	...	...	8,150	8,287	(S)	...	137	8,150	...
...	...	...	1,200	1,200	(S)	1,200	...	...	...
137	29,080,000	...	2,421,857	31,501,994		29,869,007	1,624,837	8,150	30,744,767
24,364	1,380,505,422	64,709,471	77,678,998	1,522,918,255		1,446,896,841	76,000,794	20,620	1,338,580,402
Total Ministry—Budgetary									

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities used in the current year			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Justice policies, laws and programs	58,629,441	49,210,500	...	...	389,189,784	374,402,937	...	...	...	...	...	...	...	...	...	447,819,225	423,613,437	...
Services to government	524,275,099	512,612,067	...	...	...	...	...	...	...	200,527,907	200,527,907	...	...	...	...	323,747,192	312,084,160	...
The Office of the federal ombudsman for victims of crime	1,637,778	1,396,269	...	...	...	...	...	...	...	...	...	...	...	...	...	1,637,778	1,396,269	...
Sub-total	584,542,318	563,218,836	...	...	389,189,784	374,402,937	...	...	...	200,527,907	200,527,907	...	...	...	...	773,204,195	737,093,866	...
Revenues netted against expenditures	(200,527,907)	(200,527,907)	...	...	...	...	...	...	...	(200,527,907)	(200,527,907)	...	...	...	...	...	...	...
Total Department—Budgetary	384,014,411	362,690,929	...	...	389,189,784	374,402,937	...	...	...	...	...	...	...	...	...	773,204,195	737,093,866	...
Canadian Human Rights Commission																		
Human rights dispute resolution program	11,928,314	11,477,768	...	...	...	...	...	...	...	...	...	...	...	...	...	11,928,314	11,477,768	...
Discrimination prevention program	6,917,835	6,516,204	...	...	...	...	...	...	...	...	...	...	...	...	...	6,917,835	6,516,204	...
Human rights knowledge development and dissemination program	4,041,301	4,375,113	...	...	...	...	...	...	...	...	...	...	...	...	...	4,041,301	4,375,113	...
Total Agency—Budgetary	22,887,450	22,369,085	...	...	...	...	...	...	...	...	...	...	...	...	...	22,887,450	22,369,085	...
Canadian Human Rights Tribunal																		
Hearings of complaints before the Tribunal	4,658,791	3,885,086	...	...	...	...	...	...	...	...	...	...	...	...	...	4,658,791	3,885,086	...
Total Agency—Budgetary	4,658,791	3,885,086	...	...	...	...	...	...	...	...	...	...	...	...	...	4,658,791	3,885,086	...
Commissioner for Federal Judicial Affairs																		
Payments pursuant to the <i>Judges Act</i>	410,482,874	410,482,874	...	...	...	...	...	...	...	...	...	...	...	...	...	410,482,874	410,482,874	...
Federal judicial affairs	10,145,354	9,516,201	...	...	...	...	...	...	...	275,000	216,924	...	...	...	...	9,870,354	9,299,277	...
Canadian judicial council	1,762,700	1,645,318	...	...	...	...	...	...	...	...	...	...	...	...	...	1,762,700	1,645,318	...
Sub-total	422,390,928	421,644,393	...	...	...	...	...	...	...	275,000	216,924	...	...	...	...	422,115,928	421,427,469	...
Revenues netted against expenditures	(275,000)	(216,924)	...	...	...	...	...	...	...	(275,000)	(216,924)	...	...	...	...	...	...	...
Total Agency—Budgetary	422,115,928	421,427,469	...	...	...	...	...	...	...	...	...	...	...	...	...	422,115,928	421,427,469	...

Program Activity—Concluded

	Operating			Capital		Transfer payments		Revenues netted against expenditures				Non-budgetary		Total	
	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Total authorities available for use		Total authorities available for use		Total authorities available for use		Total authorities available for use		Total authorities available for use	
	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Courts Administration Service															
Registry services	43,962,113	42,198,452	...	...	...	...	...	...	...	...	...	...	...	43,962,113	42,198,452
Judicial services	27,208,541	25,890,755	...	...	...	...	...	...	...	...	...	...	...	27,208,541	25,890,755
Total Agency—Budgetary	71,170,654	68,089,207	...	...	...	...	...	...	...	...	...	...	...	71,170,654	68,089,207
Office of the Director of Public Prosecutions															
Prosecution of drug, organized crime and Criminal Code offences	136,531,419	107,246,909	...	...	...	...	...	...	...	...	...	...	...	136,531,419	107,246,909
Prosecution of federal offences to protect the environment, natural resources, economic and social health	30,676,785	29,049,636	...	...	...	...	...	11,342,000	9,829,002	...	...	...	...	19,334,785	19,220,634
Addressing criminal issues, in the context of prosecutions, to contribute to a safer world for Canada	5,217,824	4,824,988	...	...	...	...	...	...	...	...	...	...	...	5,217,824	4,824,988
Promoting a fair and effective justice system that reflects canadian values within a prosecutorial context	3,691,932	898,902	...	...	...	...	...	...	...	...	...	...	...	3,691,932	898,902
Sub-total	176,117,960	142,020,435	...	...	...	...	...	11,342,000	9,829,002	...	...	...	...	164,775,960	132,191,433
Revenues netted against expenditures	(11,342,000)	(9,829,002)	...	...	...	...	...	(11,342,000)	(9,829,002)	...	...	...	...	...	...
Total Agency—Budgetary	164,775,960	132,191,433	...	...	...	...	...	...	...	...	...	...	...	164,775,960	132,191,433
Offices of the Information and Privacy Commissioners of Canada															
Compliance activities	12,197,829	12,402,618	...	...	...	...	...	...	...	...	...	...	...	12,197,829	12,402,618
Compliance with access to information obligations	10,235,769	9,834,336	...	...	...	...	...	...	...	...	...	...	...	10,235,769	9,834,336
Research and policy development	4,199,115	4,225,470	...	...	500,000	...	...	...	...	...	...	...	...	4,699,115	4,633,568
Public outreach	5,470,570	5,101,166	...	...	...	...	...	...	...	...	...	...	...	5,470,570	5,101,166
Total Agency—Budgetary	32,103,283	31,563,590	...	...	500,000	408,098	...	...	...	...	...	...	...	32,603,283	31,971,688

Supreme Court of Canada

Process hearings and
decisions

31,501,994	29,869,007	...	...	...	...	...	...	...	...	31,501,994	29,869,007
Total Agency—Budgetary	31,501,994	29,869,007	...	...	...	...	...	...	...	31,501,994	29,869,007
Total Ministry— Budgetary	1,133,228,471	1,072,085,806	...	...	389,689,784	374,811,035	...	...	...	1,522,918,255	1,446,896,841

Transfer Payments

[illegible]

...	4,856,593	...	512,000	5,368,593	...	5,156,593
...	4,836,363	...	525,000	5,361,363	...	4,836,363
...	3,925,000	...	350,000	4,275,000	...	2,415,577
...	3,631,276	...	...	3,631,276	...	1,702,667
...	2,842,845	...	...	2,842,845	...	2,798,219
...	2,803,101	...	(262,000)	2,541,101	...	1,411,336
...	2,000,000	...	3,033,048	5,033,048	...	3,959,663
...	1,650,000	...	1,569,073	3,219,073	...	5,850,842
...	250,000	...	34,311	284,311	...	249,559
...	80,000	...	15,689	95,689	...	77,050
...	...	4,592,784	...	4,592,784	...	127,513
...	...	15,950,000	42,400	15,992,400	9	16,250,027
...	...	1,000,000	...	1,000,000	...	...
...	364,448,000	21,541,784	438,295	386,429,079	...	360,797,320
...	367,522,000	21,592,784	75,000	389,189,784	...	362,253,796
Offices of the Information and Privacy Commissioners of Canada						
Contributions						
<i>The Personal Information Protection and Electronic Documents Act Class contribution program</i>						
...	500,000	...	...	500,000	408,098	474,458
...	500,000	...	...	500,000	408,098	474,458
...	368,022,000	21,592,784	75,000	389,689,784	374,811,035	362,728,254

Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Budgetary (respendable revenues)			
Services to government	200,527,907	200,527,907	...
Providing legal advisory, litigation and legislative services to government	...	...	181,955,953
Total Department—Budgetary	200,527,907	200,527,907	181,955,953
Commissioner for Federal Judicial Affairs			
Budgetary (respendable revenues)			
Federal judicial affairs	275,000	216,924	173,750
Total Agency—Budgetary	275,000	216,924	173,750
Office of the Director of Public Prosecutions			
Budgetary (respendable revenues)			
Prosecution of federal offences to protect the environment, natural resources, economic and social health	11,342,000	9,829,002	8,969,385
Total Agency—Budgetary	11,342,000	9,829,002	8,969,385
Total Ministry—Budgetary	212,144,907	210,573,833	191,099,088

Revenues

Department	Current year	Previous year
	\$	\$
Other revenues—		
Refunds of previous years' expenditures—		
Other government departments	8,804	6,785
Sundries	512,146	312,276
Adjustments to prior year's payables	33,438,652	3,775,914
	33,959,602	4,094,975
Sales of goods and services—		
Services of a regulatory nature—		
Divorce registrations	723,194	762,250
Family orders agreements and enforcements assistance	7,141,527	7,284,963
	7,864,721	8,047,213
Services of a non-regulatory nature—		
Net Vote Legal Services Revenue	234,029,733	213,684,072
	241,894,454	221,731,285
Proceeds from the disposal of surplus Crown assets	7,157	2,577
Miscellaneous revenues—		
Fines and forfeitures	255,567	261,442
Rental of dwellings and utilities	58,098	23,440
Crown corporation billings	105,093	223,654
Services of a non-regulatory nature	...	182,474
Sundries	110,085	93,924
	528,843	784,934
Total Department	276,390,057	226,613,771
Canadian Human Rights Commission		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	2,680	11,576
Adjustments to prior year's payables	42,294	7,113
	44,974	18,689
Miscellaneous revenues	16,466	60,514
Total Agency	61,440	79,203

Revenues—Continued

	Current year		Previous year	
	\$		\$	
Canadian Human Rights Tribunal				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	845	...		
Adjustments to prior year's payables	896	10		
Proceeds from the disposal of surplus Crown assets	1,741	10		
Miscellaneous revenues	366	4		
	330	1,825		
Total Agency	2,437	1,839		
Commissioner for Federal Judicial Affairs				
Other revenues—				
Refunds of previous years' expenditures	...	3,606		
Sales of goods and services—				
Services of a non-regulatory nature	216,924	173,750		
Miscellaneous revenues—				
Judges' Public Service Superannuation Account deductions	12,581,346	12,055,180		
Total Agency	12,798,270	12,232,536		
Courts Administration Service				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	22,759	33,977		
Adjustments to prior year's payables	146,926	32,482		
Sales of goods and services—				
Services of a regulatory nature—				
Filing fees	1,375,293	1,412,470		
Court costs	29,299	11,100		
	1,404,592	1,423,570		
Sales of goods and information products—				
Sales from photocopies	243,977	242,809		
	1,648,569	1,666,379		
Proceeds from the disposal of surplus Crown assets	7,983	15,423		
Canadian Human Rights Tribunal				
Other revenues—				
Miscellaneous revenues—				
Court fines	25,000	3,679,000		
Sundries	2,693,312	2,611,878		
Total Agency	4,544,549	8,039,139		
Law Commission of Canada				
Other revenues—				
Refunds of previous years' expenditures—				
Adjustments to prior year's payables	...	12,000		
Total Agency	...	12,000		
Office of the Director of Public Prosecutions				
Other revenues—				
Refunds of previous years' expenditures—				
Other government departments	...	4,123		
Sundries	231,065	60,553		
Adjustments to prior year's payables	163,654	1,565,700		
Total Agency	394,719	1,630,376		
Sales of goods and services—				
Services of a non-regulatory nature—				
Charge revenue credited to the vote	11,488,960	10,794,632		
Miscellaneous revenues—				
Fines and forfeitures	616,833	910,489		
Rental of dwellings and utilities	383,168	315,882		
Crown corporation billing	32,770	...		
Sundries	5,471	3,641		
Total Agency	1,038,242	1,230,012		
Offices of the Information and Privacy Commissioners of Canada				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	30,316	6,312		
Adjustments to prior year's payables	209,633	82,330		
	239,949	88,642		

Revenues—Concluded

	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets	337	8,313
Miscellaneous revenues	1,031	662
Total Agency	241,317	97,617
Supreme Court of Canada		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	26,700	9,165
Adjustments to prior year's payables	39,818	27,912
	66,518	37,077
Sales of goods and services—		
Lease and use of public property	9,230	7,552
Sales of goods and information products—		
Sale of Supreme Court Bulletin	3,610	2,400
Sale of reasons for judgment	7,612	5,970
	11,222	8,370
Other fees and charges—		
Photocopies	37,309	46,123
Filing fees	70,304	75,680
Sundries	26,855	24,808
	134,468	146,611
	154,920	162,533
Proceeds from the disposal of surplus Crown assets	8,150	137
Miscellaneous revenues—		
Judges' contributions towards annuities	60,406	79,397
Total Agency	289,994	279,144
Ministry Summary		
Other revenues—		
Refunds of previous years' expenditures	34,877,188	5,951,834
Sales of goods and services	255,403,827	234,528,579
Proceeds from the disposal of surplus Crown assets	23,993	26,454
Miscellaneous revenues	16,944,976	20,503,402
Total Ministry	307,249,984	261,010,269

SECTION 18

2008-2009

PUBLIC ACCOUNTS OF CANADA

National Defence

Department

Canadian Forces Grievance Board

Military Police Complaints Commission

Office of the Communications Security
Establishment Commissioner

CONTENTS

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Department

Strategic Outcome

Canadians' confidence that the Department of National Defence/Canadian Forces have relevant and credible capacity to meet defence and security commitments.

Program Activity Descriptions

Generate and sustain relevant, responsive and effective combat-capable integrated forces

This program activity consists of all the activities necessary to design and develop force structure, create the capability components, generate the forces, and sustain and maintain the forces over time at the appropriate readiness levels. It is designed to generate and sustain forces capable of: maritime effects; land effects; aerospace effects; and joint, national, unified and special operations forces. This activity is required to:

- Maintain operational units;
- Maintain deployable support units;
- Recruit and train personnel;
- Provide nationally based fixed support including infrastructure, supply, fixed command, force development, and research and development; and
- Acquire capital equipment.

Strategic Outcome

Success in assigned missions in contributing to domestic and international peace, security and stability.

Program Activity Descriptions

Conduct operations

This program activity represents the main use of the program output from generate and sustain forces, i.e. the employment of forces in operations, whether on a con-

stant basis, selectively ongoing operations, or as required for named domestic or international operations. It consists of all the activities necessary to conduct: constant situational awareness; domestic and continental operations; and international operations. This activity is required to:

- Maintain and conduct Intelligence, surveillance and reconnaissance (ISR) operations;
- Maintain ISR support;
- Employ forces to conduct contingency operations in response to domestic or continental requirements;
- Employ high-readiness forces to conduct operations in response to domestic and continental requirements;
- Provide ongoing specified services in accordance with Government of Canada and other government department agreements and demand from other levels of government;
- Employ forces to conduct contingency operations in response to international requirements; and
- Employ high-readiness forces to conduct operations in response to international requirements.

Strategic Outcome

Good governance, canadian identity and influence in a global community.

Program Activity Descriptions

Contribute to canadian government, society and international community in accordance with canadian interests and values

This program activity consists of defence advice to the Government of Canada, contributions to canadian government, and contributions to the international commu-

nity, all in accordance with canadian interests and values. This activity is required to:

- Provide defence and security policy advice to the Government of Canada;
- Provide military advice to the Government of Canada;
- Provide support to Government of Canada programs;
- Contribute to canadian economy and innovation;
- Contribute to canadian identity;
- Contribute to youth and education;
- Meet commitments to international organizations and exchange programs; and
- Provide advisory and training support to other nations.

Canadian Forces Grievance Board

Strategic Outcome

Findings and recommendations of the Canadian Forces Grievance Board are implemented and lead to improved conditions of service for members of the Canadian Forces.

Program Activity Descriptions

Review canadian forces grievances

The Chief of the Defence Staff refers grievances as prescribed under Queen's Regulations and Orders for the Canadian Forces (QR&O) as well as every grievance concerning a decision or an act of the Chief of the Defence Staff in respect of a particular officer or non-commissioned member to the Board for its findings and recommendations. The Board conducts objective and transparent reviews of grievances with due respect to

fairness and equity for each member of the Canadian Forces, regardless of rank or position. It ensures that the rights of military personnel are considered fairly throughout the process and that its Board Members act in the best interest of the parties concerned. The findings and recommendations it issues are not only based in law but form precedents that may facilitate change within the Canadian Forces. As an administrative tribunal designed to review grievances, the Board must ensure that its recommendations comply with the law and can be implemented in accordance with its enabling legislation, relevant human rights legislation and the Canadian Charter of Rights and Freedoms.

Military Police Complaints Commission

Strategic Outcome

Conduct complaints against the Military Police and interference complaints by the Military Police are resolved in a fair and timely manner and recommendations made are implemented by the Department of National Defence and/or the Canadian Forces.

Program Activity Descriptions

Complaints resolution

This program aims to successfully resolve complaints about the conduct of military police members as well as complaints of interference with military police investigations by overseeing and reviewing all complaints received. This program is necessary to help the military police to be as effective and as professional as possible in their policing duties and functions.

Office of the Communications Security Establishment Commissioner

Strategic Outcome

The Communications Security Establishment Canada performs its duties and functions in accordance with the laws of Canada and with due regard for the privacy of Canadians.

Program Activity Descriptions

The Communications Security Establishment Canada review program

The program activity provides independent review by the Office of the Communications Security Establishment Commissioner of the lawfulness of the activities of the Communications Security Establishment Canada. The core functions of this program consist in reviewing the Communications Security Establishment Canada's activities to ensure they comply with the laws of Canada in general and, in particular, the *Canadian Charter of Rights and Freedoms*, the *National Defence Act*, the *Criminal Code* and the *Privacy Act*. If the commissioner believes that an activity of the Communications Security Establishment of Canada carried out under its foreign intelligence or its information technology security mandates may not be in compliance with the law, he/she is required to inform the Minister of National Defence and the Attorney General of Canada, accordingly. Through this program activity, and in response to any complaint filed by Canadian citizens and permanent residents of Canada, the commissioner may undertake any investigation that he/she considers necessary. In addition, the commissioner has a duty under the *Security of Information Act* to receive information from persons who are permanently bound to secrecy if they wish to claim a public interest defence for divulging classified information (referred to in the Act as special operational information) about the Communications Security Establishment Canada.

Ministry Summary

Source of authorities				Disposition of authorities				
Available from previous years	As shown in		Total available for use	Vote	Used in the current year		Available for use in subsequent years	
	Main Estimates	Supplementary Estimates			Adjustments, warrants and transfers	\$	\$	\$
...	13,519,620,000	...	13,519,620,000	1	Department			
...	...	125,453,786	...	1a	Operating expenditures			
...	...	452,399,359	...	1b	Transfer of \$852,025 from Industry Vote 85, and \$358,000 from Industry Vote 75			
...	1c	Transfer of \$219,556 from National Defence Vote 5, \$105,683 from Foreign Affairs and International Trade Vote 1, and \$80,000 from Industry Vote 75			
...		Transfer of \$941,000 from Public Safety and Emergency Preparedness Vote 10, \$680,000 from Public Safety and Emergency Preparedness Vote 50, \$482,000 from Transport Vote 1, and \$310,000 from Foreign Affairs and International Trade Vote 1			
...	1	Transfer from: Vote 1 (Foreign Affairs and International Trade)			
...	415,683		Vote 1 (Transport)			
...	482,000		Vote 5			
...	219,556		Vote 10 (Public Safety and Emergency Preparedness)			
...	941,000		Vote 50 (Public Safety and Emergency Preparedness)			
...	680,000		Vote 75 (Industry)			
...	438,000		Vote 85 (Industry)			
...	852,025		TB Vote 5 ⁽¹⁾			
...	3,638,036		TB Vote 15 ⁽¹⁾			
...	121,122,299		TB Vote 25 ⁽¹⁾			
...	120,882,595		TB Vote 30 ⁽¹⁾			
...	38,488,130		Transfer to: Vote 1 (Fisheries and Oceans)			
...	(156,947)		Vote 1 (Foreign Affairs and International Trade)			
...	(671,700)		Vote 5			
...	(82,000)		Vote 10			
...	(317,000)		Vote 10 (Indian Affairs and Northern Development)			
...	(558,300)		Vote 23a			
...	(1,364,519)		Vote 30 (Agriculture and Agri-Food)			
...	(350,000)		Vote 50 (Treasury Board)			
...	(338,159)		Total—Vote 1			
...	13,519,620,000	577,853,146	284,320,699	14,381,793,845	Capital expenditures			
...	3,356,705,000	3,356,705,000	Transfer of \$82,000 from National Defence Vote 1, \$865,000 from Health Vote 40, and \$66,000 from Public Safety and Emergency Preparedness Vote 50			
...	...	419,037,085	...	419,037,085	Total—Vote 1			
...	Capital expenditures			
...	Transfer of \$82,000 from National Defence Vote 1, \$865,000 from Health Vote 40, and \$66,000 from Public Safety and Emergency Preparedness Vote 50			
...	Total—Vote 1			
...	Capital expenditures			
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...	Transfer of \$82,000 from National Defence Vote 1, \$865,000 from Health Vote 40, and \$66,000 from Public Safety and Emergency Preparedness Vote 50			
...	Total—Vote 1			
...	Capital expenditures			
...	Transfer of \$82,000 from National Defence Vote 1, \$865,000 from Health Vote 40, and \$66,000 from Public Safety and Emergency Preparedness Vote 50			
...	Total—Vote 1			
...	Capital expenditures			
...	Transfer of \$82,000 from National Defence Vote 1, \$865,000 from Health Vote 40, and \$66,000 from Public Safety and Emergency Preparedness Vote 50			
...	Total—Vote 1			
...	Capital expenditures			
...	Transfer of \$82,000 from National Defence Vote 1, \$865,000 from Health Vote 40, and \$66,000 from Public Safety and Emergency Preparedness Vote 50			
...	Total—Vote 1			
...	Capital expenditures			
...	Transfer of \$82,000 from National Defence Vote 1, \$865,000 from Health Vote 40, and \$66,000 from Public Safety and Emergency Preparedness Vote 50			
...	Total—Vote 1			
...	Capital expenditures			
...	Transfer of \$82,000 from National Defence Vote 1, \$865,000 from Health Vote 40, and \$66,000 from Public Safety and Emergency Preparedness Vote 50			
...	Total—Vote 1			
...	Capital expenditures			
...	Transfer of \$82,000 from National Defence Vote 1, \$865,000 from Health Vote 40, and \$66,000 from Public Safety and Emergency Preparedness Vote 50			
...	Total—Vote 1			
...	Capital expenditures			
...	Transfer of \$82,000 from National Defence Vote 1, \$865,000 from Health Vote 40, and \$66,000 from Public Safety and Emergency Preparedness Vote 50			
...	Total—Vote 1			
...	Capital expenditures			
...	Transfer of \$82,000 from National Defence Vote 1, \$865,000 from Health Vote 40, and \$66,000 from Public Safety and Emergency Preparedness Vote 50			
...	Total—Vote 1			
...	Capital expenditures			
...	Transfer of \$82,000 from National Defence Vote 1, \$865,000 from Health Vote 40, and \$66,000 from Public Safety and Emergency Preparedness Vote 50			
...	Total—Vote 1			
...	Capital expenditures			
...	Transfer of \$82,000 from National Defence Vote 1, \$865,000 from Health Vote 40, and \$66,000 from Public Safety and Emergency Preparedness Vote 50			
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...	Capital expenditures			
...	Transfer of \$82,000 from National Defence Vote 1, \$865,000 from Health Vote 40, and \$66,000 from Public Safety and Emergency Preparedness Vote 50			
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...	Capital expenditures			
...	Transfer of \$82,000 from National Defence Vote 1, \$865,000 from Health Vote 40, and \$66,000 from Public Safety and Emergency Preparedness Vote 50			
...	Total—Vote 1			
...	Capital expenditures			
...	Transfer of \$82,000 from National Defence Vote 1, \$865,000 from Health Vote 40, and \$66,000 from Public Safety and Emergency Preparedness Vote 50			
...	Total—Vote 1			
...	Capital expenditures			
...	Transfer of \$82,000 from National Defence Vote 1, \$865,000 from Health Vote 40, and \$66,000 from Public Safety and Emergency Preparedness Vote 50			
...	Total—Vote 1			
...	Capital expenditures			
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...	Capital expenditures			
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...	Total—Vote 1			
...	Capital expenditures			
...	Transfer of \$82,000 from National Defence Vote 1, \$865,000 from Health Vote 40, and \$66,000 from Public Safety and Emergency Preparedness Vote 50			
...	Total—Vote 1			
...	Capital expenditures			
...	Transfer of \$82,000 from National Defence Vote 1, \$865,000 from Health Vote 40, and \$66,000 from Public Safety and Emergency Prepared			

...	...	...	82,000	82,000	Transfer from: Vote 1
...	...	...	865,000	865,000	Vote 40 (Health)
...	...	...	66,000	66,000	Vote 50 (Public Safety and Emergency Preparedness)
...	...	...	77,996,495	77,996,495	TB Vote 25 ⁽¹⁾
...	...	...	(219,556)	(219,556)	Transfer to: Vote 1
...	...	...	(506,761)	(506,761)	Vote 1 (Environment)
...	...	...	(190,695)	(190,695)	Vote 1 (Fisheries and Oceans)
...	...	...	(195,500)	(195,500)	Vote 1 (Natural Resources)
...	...	...	(495,000)	(495,000)	Vote 5 (Environment)
...	...	...	(1,008,000)	(1,008,000)	Vote 5 (Health)
...	...	...	(231,000)	(231,000)	Vote 20 (Public Safety and Emergency Preparedness)
...	...	...	(2,125,000)	(2,125,000)	Vote 40 (Health)
...	...	...	(88,481)	(88,481)	Vote 50 (Public Safety and Emergency Preparedness)
...	...	...	(1,641,000)	(1,641,000)	Vote 55 (Public Safety and Emergency Preparedness)
...	...	...	(6,906,988)	(6,906,988)	Vote 60 (Industry)
...	3,356,705,000	419,037,086	65,401,514	3,841,143,600	Total—Vote 5
...	192,395,560	...	...	192,395,560	Grants and contributions
...	...	1	...	1	Transfer of \$317,000 from National Defence Vote 1
...	...	...	317,000	317,000	Transfer from: Vote 1
...	...	...	1,120,910	1,120,910	TB Vote 25 ⁽¹⁾
...	192,395,560	1	1,437,910	193,833,471	Total—Vote 10
...	278,456,084	...	14,400,921	292,857,005	Contributions to employee benefit plans
...	938,131,916	...	168,523,565	1,106,655,481	Contributions to employee benefit plans—Members of the military
...	76,422	...	100	76,522	Minister of National Defence—Salary and motor car allowance
...	6,796,400	...	(1,336,948)	5,459,452	Payments under the <i>Supplementary Retirement Benefits Act</i>
...	1,492,700	...	(333,285)	1,159,415	Payments under Parts I-IV of the <i>Defence Services Pension Continuation Act</i>
...	82,340	...	(272)	82,068	Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (<i>Appropriation Act No. 4, 1968</i>)
...	...	...	40,242	40,242	Collection agency fees
17,400,668	...	...	14,928,230	32,328,898	Spending of proceeds from the disposal of surplus Crown assets
17,400,668	18,293,756,422	996,890,233	547,382,676	19,855,429,999	Total budgetary
79,612,036	...	...	...	79,612,036	L11c
...	...	...	...	...	Authorization for working capital advance account as established by Vote L20b, <i>Appropriation Act No. 1, 1976</i> . Limit \$120,000,000 (Net)
17,400,668	18,293,756,422	996,890,233	547,382,676	19,855,429,999	Total Department—
79,612,036	...	...	...	79,612,036	Budgetary
...	...	...	...	...	Non-budgetary

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
Canadian Forces Grievance Board									
...	5,864,000	...	...	5,864,000	15	...	...	...	...
...	...	...	234,955	234,955		...	...	...	...
...	...	...	291,500	291,500		...	...	...	...
...	...	...	42,868	42,868		...	...	...	...
...	5,864,000	...	569,323	6,433,323		5,489,614	943,709	...	5,604,889
...	572,000	...	(26,892)	545,108	(S)	545,108	...	...	617,129
...	...	...	214	214	(S)	...	...	214	...
...	6,436,000	...	542,645	6,978,645		6,034,722	943,709	214	6,222,018
Military Police Complaints Commission									
...	3,150,000	...	...	3,150,000	20	...	...	...	...
...	...	1,203,831	...	1,203,831	20b	...	...	...	...
...	...	...	59,609	59,609		...	...	...	...
...	...	...	156,950	156,950		...	...	...	...
...	...	...	71,457	71,457		...	...	...	...
...	3,150,000	1,203,831	288,016	4,641,847		3,627,576	1,014,271	...	2,725,450
...	281,000	...	(41,258)	239,742	(S)	239,742	...	...	183,327
...	3,431,000	1,203,831	246,758	4,881,589		3,867,318	1,014,271	...	2,908,777
Office of the Communications Security Establishment Commissioner⁽²⁾									
...	...	1	...	1	23a	...	...	...	...
...	...	...	1,364,519	1,364,519		...	...	...	...
...	...	1	1,364,519	1,364,520		1,291,322	73,198	...	...

Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Generate and sustain relevant, responsive and effective combat-capable integrated forces—																		
Budgetary	12,291,839,394	12,100,975,556	3,461,791,938	2,823,823,684	11,235,495	11,221,256	209,159,458	209,159,458	209,159,458	...	...	...	63,450,793	5,271,566	15,555,707,369	14,726,861,038	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Conduct operations—																		
Budgetary	2,727,623,019	2,951,182,338	323,829,170	429,717,992	...	...	33,058,858	33,058,858	33,058,858	...	...	...	11,384,517	945,839	3,018,393,331	3,347,841,472	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Contribute to Canadian government, society and international community in accordance with Canadian interests and values—																		
Budgetary	1,295,778,300	1,164,745,668	55,522,492	17,360,882	189,298,911	187,313,777	259,270,404	259,270,404	259,270,404	...	...	...	4,776,726	396,856	1,281,329,299	1,110,149,923	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sub-total—	16,315,240,713	16,216,903,562	3,841,143,600	3,270,902,558	200,534,406	198,535,033	501,488,720	501,488,720	501,488,720	...	...	...	79,612,036	6,614,261	19,855,429,999	19,184,852,433	...	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	(501,488,720)	(501,488,720)	...	...	...	...	(501,488,720)	(501,488,720)	(501,488,720)	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Department—	15,813,751,993	15,715,414,842	3,841,143,600	3,270,902,558	200,534,406	198,535,033	...	...	...	...	...	...	79,612,036	6,614,261	19,855,429,999	19,184,852,433	...	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Canadian Forces Grievance Board																		
Review Canadian Forces grievances	6,978,645	6,034,722	...	...	...	...	...	...	...	...	...	...	...	...	...	6,978,645	6,034,722	...
Total Agency—Budgetary	6,978,645	6,034,722	...	...	...	...	...	...	...	...	...	...	...	...	...	6,978,645	6,034,722	...
Military Police Complaints Commission																		
Complaints resolution	4,881,589	3,867,318	...	...	...	...	...	...	...	...	...	...	...	...	...	4,881,589	3,867,318	...
Total Agency—Budgetary	4,881,589	3,867,318	...	...	...	...	...	...	...	...	...	...	...	...	...	4,881,589	3,867,318	...

Office of the Communications

Security Establishment

Commissioner—⁽¹⁾

Budgetary	1,485,112	1,411,914	...	...	...	...	...	...	...	...	1,485,112	1,411,914
Total Ministry—												
Budgetary	15,827,097,339	15,726,728,796	3,841,143,600	3,270,902,558	200,534,406	198,535,033	...	...	...	...	19,868,775,345	19,196,166,387
Non-budgetary	...	...	...	...	...	...	...	...	...	...	6,614,261	6,614,261

(1) During the year, Office of the Communications Security Establishment Commissioner was created.

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
Department Grants							
...	2,500,000	...	...	2,427,886	72,114	...	2,433,207
...	1,500,000	...	...	1,500,000	...	...	1,500,000
...	380,000	...	...	380,000	...	...	380,000
...	380,000	...	...	380,000	...	...	380,000
...	100,000	...	...	100,000	...	...	100,000
...	82,340	...	(272)	82,068	...	...	80,359
...	80,000	...	...	...	80,000	...	...
...	40,000	...	...	40,000	...	...	40,000
...	25,000	...	...	16,142	8,858	...	16,741
...	24,660	...	...	24,660	...	...	24,660
...	5,492,000	...	(272)	5,330,756	160,972	...	5,337,214
Contributions							
...	53,890,000	...	20,759,447	74,649,447	...	...	59,888,995
...	40,443,000	...	8,505,031	48,948,031	...	...	38,920,126
...	49,661,000	...	(8,852,441)	40,808,559	...	...	42,903,109
...	20,815,000	...	(19,015,000)	1,800,000	...	...	450,000
...	10,000,000	...	...	9,223,744	776,256	...	8,922,520
...	6,796,400	...	(1,336,948)	5,459,452	...	...	6,078,991

...	4,000,000	...	(276,127)	3,723,873	Contribution program in support of the Search and Rescue New Initiatives Fund	3,723,873	...	3,288,701
...	2,684,900	...	...	2,684,900	Contribution to the Civil Air Search and Rescue Association	2,679,519	5,381	2,600,895
...	2,600,000	...	...	2,600,000	Pearson Peacekeeping Centre contribution program	2,383,840	216,160	2,239,464
...	2,517,000	...	...	2,517,000	North Atlantic Treaty Organization other activities	2,077,318	439,682	3,962,787
...	1,492,700	...	(333,285)	1,159,415	(S) Payments under Parts I-IV of the <i>Defence Services Pension Continuation Act</i>	1,159,415	...	1,318,864
...	190,000	...	...	190,000	COSPAS-SARSAT Secretariat contribution program	190,000	...	190,000
...	100,000	...	...	100,000	Biological and Chemical Defence Review Committee	99,177	823	99,684
...	85,000	...	...	85,000	Planning element of the Multinational United Nations Standby Forces High-Readiness Brigade contribution program	12,766	72,234	69,671
...	...	1	317,000	317,001	Contribution program in support of the remediation of the former Mid-Canada line radar sites in Ontario	...	317,001	...
...	195,275,000	1	(232,323)	195,042,678	Total—Contributions	193,204,277	1,838,401	170,933,807
...	200,767,000	1	(232,595)	200,534,406	Total Ministry	198,535,033	1,999,373	176,271,021

(S) Statutory transfer payment.

Details of Respendable Amounts

Department Budgetary (respendable revenues)	Authorities available for use in the current year			Authorities used in the current year			Authorities available for use in the current year			Authorities used in the current year			Authorities used in the previous year		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-budgetary (respendable receipts)															
Generate and sustain relevant, responsive and effective combat-capable integrated forces															
Recovery from members	139,197,972			139,197,972						186,028,905					
Recovery from other government departments (OGD's)	6,093,020			6,093,020											
Recovery from other governments/UN/NATO	644,934			644,934											
Other recoveries	63,223,532			63,223,532						33,377,834					
	209,159,458			209,159,458											
Conduct operations															
Recovery from members	2,583,671			2,583,671						14,004,686					
Recovery from other government departments (OGD's)	553,656			553,656											
Recovery from other governments/UN/NATO	23,640,290			23,640,290											
Other recoveries	6,281,241			6,281,241											
	33,058,858			33,058,858											
Contribute to canadian government, society and international community in accordance with canadian interests and values															
Recovery from members	559,500			559,500											
Recovery from other government departments (OGD's)	10,704,701			10,704,701											
Recovery from other governments/UN/NATO	242,217,721			242,217,721											
Other recoveries	5,788,482			5,788,482											
	259,270,404			259,270,404											
Total budgetary	501,488,720			501,488,720						501,488,720					
Total non-budgetary															
Total Ministry—															
Budgetary	501,488,720			501,488,720						501,488,720					
Non-budgetary	233,411,425			233,411,425						233,411,425					
	734,900,145			734,900,145						734,900,145					

Revenues

	Current year		Previous year	
	\$	\$	\$	\$
Department				
Other revenues—				
Return on investments—				
Other accounts—				
Interest on loans to employees posted abroad	582,464	579,252		
Interest earned from funds on deposit with suppliers/ banks	1,982,094	4,198,977		
Security deposit (outside Canada posting)	9,469	7,920		
	2,574,027	4,786,149		
Refunds of previous years' expenditures	65,991,645	63,965,163		
Sales of goods and services—				
Lease and use of public property	113,616,402	109,634,832		
Services of a regulatory nature	14,091	11,884		
Services of a non-regulatory nature	213,983,644	220,491,340		
Sales of goods and information products	123,789,935	91,408,950		
Other fees and charges—				
Deferred revenues	14,041,599	4,521,352		
Revenues from fines	721,044	690,914		
Sundries	33,643,354	23,978,156		
	48,405,997	29,190,422		
	499,810,069	450,737,428		
Proceeds from the disposal of surplus Crown assets	14,928,230	17,400,668		
Miscellaneous revenues—				
Includes payments received from United Nations in respect of peacekeeping operations and from provincial govern- ments for humanitarian assistance provided	15,313,339	37,736,480		
Total Department	598,617,310	574,625,888		
Canadian Forces Grievance Board				
Other revenues—				
Refunds of previous years' expenditures	1,487	24,300		
Proceeds from the disposal of surplus Crown assets	214	...		
Miscellaneous revenues	35	5		
Total Agency	1,736	24,305		
Ministry Summary				
Other revenues—				
Return on investments	2,574,027	4,786,149		
Refunds of previous years' expenditures	65,993,132	63,989,463		
Sales of goods and services	499,810,069	450,737,428		
Proceeds from the disposal of surplus Crown assets	14,928,444	17,400,668		
Miscellaneous revenues	15,313,374	37,736,485		
Total Ministry	598,619,046	574,650,193		

SECTION 19

2008-2009

PUBLIC ACCOUNTS OF CANADA

Natural Resources

Department

Atomic Energy of Canada Limited
Canadian Nuclear Safety Commission
Cape Breton Development Corporation
National Energy Board
Northern Pipeline Agency

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Department

Strategic Outcome

Natural resources sectors are internationally competitive, economically productive, and contribute to the social well-being of Canadians.

Program Activity Descriptions

Economic opportunities for natural resources

The program activity contains programs designed to promote innovation, investment, and the enhancement of the competitiveness of Canada's natural resources and related products industries through the provision of know-how and tools, including base geo-science information, along with trade promotion and market acceptance, at home and abroad. This group of programs also delivers policies, regulations and legislative work to manage federal responsibilities associated with Canada's oil and natural gas supply, protecting the critical energy infrastructure, and managing statutory program for the Atlantic offshore.

Natural resource-based communities

The program activity is targeted to increasing Canada's knowledge of the impacts of natural resource sector evolution on communities that have a substantial reliance on resource-based industries and to improve the capacity and knowledge for increasing the number of opportunities through value-added products and services. This group of programs is designed to improve the social well-being of Canadians. It is also about promoting Aboriginal and non-Aboriginal participation, improving skills, capacity and community stability through, for example, the Forest Community Program, the First Nations Forestry Program, and the Mines Ministers federal/provincial and territorial Framework for Action.

Strategic Outcome

Canada is a world leader on environmental responsibility in the development and use of natural resources.

Program Activity Descriptions

Clean energy

The program activity includes the development and delivery of energy science and technology, policies, programs, legislation and regulations to mitigate air emissions and to reduce other environmental impacts associated with energy production and use. One of the major programs includes the suite of initiatives on clean energy announced under the banner of ecoENERGY, which is intended to increase production of low impact renewable energy; encourage and assist Canadians to improve their energy use in all of the major end-use sectors; and to accelerate the development and market readiness of technology solutions to reduce environmental impacts associated with the production and use of energy.

Ecosystem risk management

The program activity includes programs that help to understand the risks to our environment and the protection of critical resources such as groundwater. A major initiative is the Federal Response to the Mountain Pine Beetle (MPB) Infestation which aims to mitigate the spread of the MPB that threatens Canada's boreal forest.

Strategic Outcome

Natural resources and landmass knowledge strengthens the safety and security of Canadians and contribute to the effective governance of Canada.

Program Activity Descriptions

Adapting to a changing climate and hazard risk management

The program activity provides geoscience and geospatial information that contributes to the reduction of risks from natural hazards, such as earthquakes, tsunamis and flood, as well as hazards arising from human activities, and works with front-line responders to provide geographical information in the event of an emergency. The program activity also provides information that will help Canadians mitigate and adapt to the effects of a changing climate.

Natural resources and landmass knowledge for Canadians

The program activity carries out the government's obligation to provide a property rights infrastructure on all lands which it holds responsibility for, along with the provision and access to accurate and precise geographic information on the Canadian landmass. This program also provides relevant accurate, timely and accessible knowledge with a view to increasing collaborative efforts with other jurisdictions in key areas (i.e., regulatory efficiency) to generate improved approaches to shared issues and lead to significant benefits. It is also about increasing Canada's ability to advance the interests of the natural resources sector both domestically and at the international level.

Geomatics Canada Revolving Fund

The Geomatics Canada Revolving Fund was established under *Appropriation Act No. 3 in 1993-94*. The fund allows Geomatics Canada to shift the costs from taxpayers at large to specific users who benefit directly from the goods and services provided. This revenue retention mechanism gives Geomatics Canada the ability to recover full costs from Canadian customers and the freedom to charge market prices for international clients. It presents the opportunity to provide an increasing volume of products and services in response to the

Research and development

needs of Canadian clients as well as supporting the Canadian geomatics industry through the knowledge and expertise necessary to be competitive in the international market. As part of the Revolving Fund, NRCan produces accurate aeronautical charts and publications for NavCanada as an essential contribution to the safety and security of the traveling public and Canadians.

Atomic Energy of Canada Limited

Strategic Outcome

Be the top worldwide nuclear products and services company. Protect the health and safety of the public, our employees and the environment. Minimize nuclear legacy obligations for future generations.

Program Activity Descriptions

Commercial business

The sale on a fully commercial basis of nuclear products and services. Commercial business activities leverage the investment in research and development on a full cost recovery basis and generates profits, which are returned to the corporation. Commercial profits assist in funding primarily the Nuclear Platform including the national research laboratories at Chalk River and also development of new reactor technologies including the next-generation Advanced CANDU Reactor. The various commercial business lines and related services/products provide innovative cost effective business solutions to customers. These sales primarily to nuclear generating facilities are required to optimize the production of a secure and safe energy supply worldwide. Nuclear energy is an essential component of the solution for clean air and climate change improvements worldwide.

Canadian Nuclear Safety Commission

Strategic Outcome

Safe and secure nuclear installations and processes used solely for peaceful purposes and public confidence in the nuclear regulatory regime's effectiveness.

Program Activity Descriptions

Nuclear regulation

Activities at the Canadian Nuclear Safety Commission (CNSC) are undertaken in its role as an independent regulator, to ensure that Canada has safe and secure nuclear installations and processes that are used solely for peaceful purposes. This involves using the powers and tools that are available to the regulator to ensure: a low frequency of incidents, accidents and precursors in the use of nuclear substances and processes; low levels of exposure, to humans and to the environment, to any harmful substances as a result of nuclear installations and processes; a commitment and full engagement of the regulated community to sustain a strong culture of safety and security in the use of nuclear installations and processes; and that transfers of nuclear goods and technology in Canada and from Canada are solely for peaceful purposes. CNSC also must undertake activities that Canadians have knowledge of and confidence in the CNSC as a strong, independent regulator.

Canadians will only accept the use of nuclear installations and processes in Canada if they are confident that there are no undue risks to them and to their environment.

Research and development undertaken to maintain and enhance Canada's scientific and technological expertise in support of the production of environmentally friendly and cost effective CANDU nuclear generated electricity as well as other important peaceful applications of nuclear technologies in areas such as medicine. In particular it involves the maintenance of the intellectual property that has been developed over a period of sixty years covering basic knowledge of: materials, reactor physics, chemistry, critical components, radiation, and the environment; that could have an impact on the safety, licensing and design basis of CANDU technology.

Facilities and nuclear operations

This program activity supports the operations of Atomic Energy of Canada Limited (AECL) and requires major facilities such as reactors, experimental loops, hot cells and waste management plants.

Waste management and decommissioning

Decommissioning and waste management programs will need to be delivered at AECL sites over at least the next 70 to 100 years. Liabilities at AECL sites have arisen from a wide variety of sources, including wartime activities, wastes received from universities, medical facilities, government and industry from across Canada, and a variety of R&D programs carried out in support of Canada's nuclear power program. Activities provide for maintaining and surveillance of nuclear waste, decontamination and dismantling of surplus facilities as well as environmental restoration projects. Operational management of the facilities that have been turned over to decommissioning are also within this scope.

Cape Breton Development Corporation

Strategic Outcome

The mandate of the Cape Breton Development Corporation is to conduct the activities necessary for wind-up of the Corporation, fulfilling all remaining obligations, while protecting the owner's interests.

Program Activity Descriptions

Human resource obligations

The programs included under Human resource obligations are non-discretionary items that the Corporation is required to deliver to former employees. They are ongoing liabilities totaling more than \$350 million in present day value, many of which will continue beyond 20 years. They are a result of post employment benefits and various human resource strategies (operation closure).

Real property

This activity is divided into sub-activities that deal with the obligations and responsibilities of the Corporation as they relate to real property. Programs to manage and satisfy these obligations are in place now, and options are being considered to deal with the best way to take care of ongoing liabilities.

National Energy Board

Strategic Outcome

Safety, security, environmental protection and economic benefits through regulation of pipelines, power lines, trade and energy development within the National Energy Board's jurisdiction.

Program Activity Descriptions

Energy regulation and advice

The companies that are regulated by the Board create wealth for Canadians through the transport of oil, natural gas and natural gas liquids, and through the export of hydrocarbons and electricity. As a regulatory agency, the Board's role is to help create a framework that allows these economic activities to occur when they are in the public interest.

Northern Pipeline Agency

Strategic Outcome

The planning and construction of the Canadian portion of the Alaska Highway Gas Pipeline project is efficient and expeditious while ensuring environmental protection and social and economic benefits for Canadians.

Program Activity Descriptions

Oversee the planning and construction of the Canadian portion of the Alaska highway gas pipeline

Regulate the planning and construction of the Canadian portion of the Alaska highway gas pipeline.

Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote	Department	Used in the current year	Lapsed or (over)expended	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						\$	\$
...	762,876,000	...	...	762,876,000	1	Operating expenditures	...	...	...	...
...	...	8,762,139	...	8,762,139	1a	Transfer of \$497,333 from Industry Vote 55, and \$195,500 from National Defence Vote 5	...	...	...	...
...	...	17,364,274	...	17,364,274	1b	Transfer from: Vote 5 (National Defence)	...	...	...	...
...	...	...	195,500	195,500		TB Vote 5 ⁽¹⁾
...	...	...	497,333	497,333		TB Vote 15 ⁽¹⁾
...	...	...	5,246,499	5,246,499		TB Vote 25 ⁽¹⁾
...	...	...	14,778,331	14,778,331		TB Vote 30 ⁽¹⁾
...	...	...	30,042,465	30,042,465		Transfer to Vote 1 (Industry)	...	...	...	...
...	...	...	11,810,701	11,810,701		Total—Vote 1	719,186,642	132,061,600	...	674,358,131
...	762,876,000	26,126,413	62,245,829	851,248,242		Grants and contributions	...	...	...	...
...	437,896,000	...	...	437,896,000	5	Grants and contributions	...	...	...	...
...	...	8,600,000	...	8,600,000	5a	Transfer of \$125,000 from Economic Development Agency of Canada for the Regions of Quebec	...	...	...	...
...	...	4,250,000	...	4,250,000	5b	Agency of Canada for the Regions of Quebec	...	...	...	...
...	...	1	...	1	5c	Vote 5, and \$50,000 from Transport Vote 10	...	...	...	...
...	...	...	125,000	125,000		Grants and contributions	...	...	...	...
...	...	...	50,000	50,000		Transfer from: Vote 5 (Economic Development Agency of Canada for the Regions of Quebec)	...	...	...	...
...	...	...	(1,000,000)	(1,000,000)		Vote 10 (Transport)	...	...	...	...
...	...	...	...	...		Transfer to Vote 75 (Industry)	382,013,450	67,907,551	...	211,426,997
...	437,896,000	12,850,001	(825,000)	449,921,001		Total—Vote 5	...	...	...	...
...	54,575,000	...	3,725,500	58,300,500	(S)	Contributions to employee benefit plans	58,300,500	...	...	57,888,005
...	76,422	...	411	76,833	(S)	Minister of Natural Resources—Salary and motor car allowance	76,833	...	...	74,322
...	670,750,000	1,569,466,545	110,824,548	2,351,041,093	(S)	Payments to the Newfoundland Offshore Petroleum Resource Revenues Fund	2,351,041,093	...	...	1,701,043,591
...	407,300,000	148,031,819	22,077,100	577,408,919	(S)	Payments to the Nova Scotia Offshore Revenues Account	577,408,919	...	...	493,211,274
...	...	...	...	...	(S)	Contribution to the Canada/Newfoundland Offshore Petroleum Board (Canada-Newfoundland Atlantic Accord Implementation Act)	...	...	...	...
...	6,000,000	...	(1,901,771)	4,098,229	(S)	Contribution to the Canada/Nova Scotia Offshore Petroleum Board (Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act)	4,098,229	...	...	2,179,272
...	2,900,000	...	(117,801)	2,782,199		Total	2,782,199	...	...	2,555,145

Ministry Summary—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	\$	\$	\$				
	\$	\$	\$		\$	\$	\$
1,881,739	500,000	...	(500,000)	(S)	562,042	...	1,319,697
In support of infrastructure costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Nova Scotia							
...	...	...	...	(S)	...	...	553,480
8,644,887	...	5,000,000	...	(S)	5,000,000	...	...
...	...	...	...	(S)	918,335	...	7,726,552
...	...	...	...	(S)	...	...	...
20,259	...	...	...	(S)	...	...	20,259
...	...	19,015,588	...	(S)	...	...	...
...	...	399,041,000	157,688,000	(S)	19,015,588	...	1,645,669
360,874	...	...	414,089	(S)	556,729,000	...	188,578,000
...	...	...	...	(S)	349,021	11,853	354,747
...	...	...	...	(S)	4,379	...	4,377
...	...	...	...	(S)	...	...	4,220,251
10,907,759	2,342,873,422	2,179,531,366	353,635,284		4,677,486,230	199,981,004	9,480,597
Total Department—Budgetary					4,677,486,230	199,981,004	3,341,055,993
Atomic Energy of Canada Limited							
...	152,273,000	...	...	10	...	...	...
...	...	...	...	10a	...	...	...
...	...	300,000,000	...	10c	...	...	...
...	...	100,000,000	...		...	...	...
...	152,273,000	400,000,000	...		552,273,000	...	197,856,000
...	152,273,000	400,000,000	...		552,273,000	...	197,856,000
Total Agency—Budgetary					552,273,000	...	197,856,000

Ministry Summary—Concluded

Available from previous years	Source of authorities					Vote	Disposition of authorities					
	As shown in			Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year		
	Main Estimates	Supplementary Estimates	\$								\$	\$
...	244,000	...	...	244,000	30					
...	...	...	12,200	12,200						
...	244,000	...	12,200	256,200	(S)	138,706	117,494	...	134,609			
...	21,000	...	(19,989)	1,011		1,011	...	...	1,857	
...	265,000	...	(7,789)	257,211		139,717	117,494	...	136,466			
10,915,210	2,697,998,422	2,600,242,593	372,102,516	5,681,258,741		5,464,577,715	207,200,429	9,480,597	3,744,250,029			
50,000,000	...	...	...	50,000,000		...	...	...	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Non-budgetary authority (loan, investment or advance).

Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 13—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Program Activity

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use		Total authorities available for use		Total authorities available for use		Total authorities available for use		Total authorities available for use		Total authorities available for use	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Economic opportunities for natural resources	196,222,561	188,137,643	...	...	3,548,344,438	3,538,212,825	3,022,000	2,193,498	...	...	3,741,544,999	3,724,156,970
Clean energy	271,368,468	227,985,837	...	...	356,707,589	321,187,940	16,601,000	12,536,124	...	...	611,475,057	536,637,653
Ecosystem risk management	228,411,352	164,843,553	...	...	1,996,000	270,009	1,146,000	595,022	...	...	229,261,352	164,518,540
Natural resources and landmass knowledge for Canadians	139,383,710	119,314,336	...	...	15,416,000	12,151,758	2,284,000	1,837,346	...	...	152,515,710	129,628,748
Adapting to a changing climate and hazard risk management	86,033,562	89,211,736	...	...	37,627,000	18,903,477	5,524,000	5,558,784	...	...	118,136,562	102,556,429
Natural resource-based communities	18,020,264	11,917,765	...	...	7,807,000	7,924,510	458,000	861,852	...	...	25,309,264	18,980,423
Geomatics Canada Revolving Fund	10,602,887	4,921,030	...	...	...	...	1,958,000	3,913,563	...	...	8,644,887	1,007,467
Sub-total	950,042,804	806,331,900	...	...	3,967,898,027	3,898,650,519	30,993,000	27,496,189	...	...	4,886,947,831	4,677,486,230
Revenues netted against expenditures	(30,993,000)	(27,496,189)	...	...	...	...	(30,993,000)	(27,496,189)	...	...	...	...
Total Department—Budgetary	919,049,804	778,835,711	...	...	3,967,898,027	3,898,650,519	...	...	...	...	4,886,947,831	4,677,486,230
Atomic Energy of Canada Limited—	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	552,273,000	552,273,000	...	...	...	...	...	...	...	...	552,273,000	552,273,000
Canadian Nuclear Safety Commission	119,485,840	116,992,483	...	...	1,030,444	1,030,444	...	...	...	...	120,516,284	118,022,927
Nuclear regulation	...	...	...	...	...	...	...	...	...	...	...	...
Total Agency—Budgetary	119,485,840	116,992,483	...	...	1,030,444	1,030,444	...	...	...	...	120,516,284	118,022,927
Cape Breton Development Corporation—	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	66,239,000	66,239,000	...	...	...	...	...	...	...	...	66,239,000	66,239,000
Non-budgetary	...	...	...	...	...	...	...	...	...	...	50,000,000	...
National Energy Board	...	...	...	...	...	...	...	...	...	...	...	...
Energy regulation and advice	55,025,415	50,416,841	...	...	...	...	...	...	...	...	55,025,415	50,416,841
Total Agency—Budgetary	55,025,415	50,416,841	...	...	...	...	...	...	...	...	55,025,415	50,416,841

Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Northern Pipeline Agency												
Oversee the planning and construction of the canadian portion of the Alaska highway gas pipeline	257,211	139,717	...	...	...	...	...	...	...	...	257,211	139,717
Total Agency—Budgetary	257,211	139,717	...	...	...	...	...	...	...	...	257,211	139,717
Total Ministry—Budgetary	1,712,330,270	1,564,896,752	...	...	3,968,928,471	3,899,680,963	...	...	...	...	5,681,258,741	5,464,577,715
Non-budgetary	...	...	...	...	...	...	...	...	...	...	50,000,000	...

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Total available for use	Adjustments, warrants and transfers	Used in the current year	Available for use in subsequent years
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
Department Grants							
...	46,000,000	1	32,999,999	79,000,000		89,746,402	(10,746,402)
...	12,500,000	...	...	12,500,000		12,500,000	...
...	797,000	250,000	774,100	1,821,100		1,783,824	37,276
...	700,000	...	(700,000)	...		...	...
...	...	...	73,500	73,500		73,500	...
...	...	5,000,000	...	5,000,000		5,000,000	...
...	...	19,015,588	...	19,015,588		19,015,588	...
...	59,997,000	24,265,589	33,147,599	117,410,188		128,119,314	(10,709,126)
Contributions							
...	670,750,000	1,569,466,545	110,824,548	2,351,041,093		2,351,041,093	...
...	407,300,000	148,031,819	22,077,100	577,408,919		577,408,919	...
...	112,400,000	...	(19,300,500)	93,099,500		92,181,790	917,710
...	49,260,000	...	(14,620,000)	34,640,000		30,220,350	4,419,650
...	36,894,000	...	(7,535,000)	29,359,000		29,341,572	17,428
...	30,844,000	...	(3,502,758)	27,341,242		17,475,040	9,866,202
...	28,910,000	...	2,793,912	31,703,912		23,693,500	8,010,412
...	24,914,000	100,000	15,190,743	40,204,743		13,559,763	26,644,980
...	17,489,000	...	1,261,808	18,750,808		15,250,436	3,500,372
...	9,611,000	...	(2,102,843)	7,508,157		7,419,342	88,815
...	8,900,000	...	(2,758,000)	6,142,000		3,866,512	2,275,488

PUBLIC ACCOUNTS OF CANADA, 2008-2009

PUBLIC ACCOUNTS OF CANADA, 2008-2009

Contributions in support of the Regulation of renewable fuels content in gasoline, diesel and home heating fuel	150,500	...	...	...	150,500	...	...	...	188,578,000
(S) Newfoundland Fiscal Equalization Offset Payments	556,729,000	...	...	...	556,729,000	...	...	...	...
Contributions in support of the Petroleum Technology Research Centre	950,000	...	...	...	950,000	...	...	...	1,000,000
Items not required for the current year	...	...	...	...	...	...	...	...	26,279,693
Total—Contributions	3,770,531,205	78,616,678	1,339,956	2,586,427,004					
Total Department	3,898,650,519	67,907,552	1,339,956	2,601,193,428					
Canadian Nuclear Safety Commission									
Grants									
Grants to enable the research, development and management of activities that contribute to the objectives of the Research and support program International Commission on Radiation Units (ICRU)	...	...	...	...	5,000	...	...	...	5,000
Canadian Radiation Protection Association (CRPA)	10,000	...	...	...	10,000	...	...	...	10,000
Canadian Nuclear Society (CNS)	2,500	...	...	...	2,500	...	...	...	1,200
Deep River Science Academy	5,000	...	...	...	5,000	...	...	...	5,000
Grant to the Society of Environmental Toxicology and Chemistry (SETAC) North American Technical Workshop	5,000	...	...	...	5,000	...	...	...	...
Grant for the 35th Annual Aquatic Toxicity Workshop	5,000	...	...	...	5,000	...	...	...	...
Tom Baker Cancer Centre (Alberta Cancer Board)	25,000	...	...	...	25,000	...	...	...	25,000
Cancer Care Manitoba	15,000	...	...	...	15,000	...	...	...	...
Ottawa Hospital for the Incident Learning System Workshop	2,000	...	...	...	2,000	...	...	...	...
Items not required for the current year	...	...	...	...	...	...	...	...	20,970
Total—Grants	74,500	(500)	...	...	74,500	...	...	...	67,170
Contributions									
Contributions to enable the research, development and management of activities that contribute to the objectives of the Research and support program Contributions for the provision of goods, expert assistance and other services to enable the delivery of the Canadian safeguards support program in support of the International Atomic Energy Agency (IAEA) regime Contribution to the Organization for Economic Cooperation and Development (OECD) for International Common-Cause Failure Data Exchange (ICCFDE) project Contribution to the Organization for Economic Cooperation and Development (OECD) for the Piping Failure Data Exchange (OPDE) project	...	...	...	...	...	...	...	...	...
Contribution to the Organization for Economic Cooperation and Development (OECD) for the Multinational Design Evaluation Programme (MDEP)	64,852	...	...	...	64,852	...	...	...	...
Contribution to the University of Illinois at Urbana-Champaign in support of the Information System of Occupational Exposure (ISOE)	15,000	...	...	...	15,000	...	...	...	11,250
Contribution to CSA for the Nuclear standards program	400,000	...	...	...	400,000	...	...	...	400,000
Contribution to the International Atomic Energy Agency (IAEA) for Seismic Safety of Existing Nuclear Power Plants	34,017	...	...	...	34,017	...	...	...	...

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Total available for use	Disposition of authorities		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	159,828	159,828	159,828	...	...
...	...	...	29,349	29,349	29,349	...	...
...	...	...	30,000	30,000	30,000	...	...
...	...	...	164,815	164,815	164,815	...	...
...	...	...	10,000	10,000	10,000	...	...
...	...	...	20,000	20,000	20,000	...	...
...
...	770,000	...	185,944	955,944	955,944	...	...
...	845,000	...	185,444	1,030,444	1,030,444	...	...
1,901,998	1,526,191,000	2,153,404,953	287,430,520	3,968,928,471	3,899,680,963	67,907,552	1,339,956
							2,602,187,948

(S) Statutory transfer payment.

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Budgetary (respendable revenues)			
Economic opportunities for natural resources			
Sales of goods and services	2,822,000	2,047,263	2,198,971
Miscellaneous revenues	200,000	146,235	282,297
	3,022,000	2,193,498	2,481,268
Clean energy			
Sales of goods and services	16,501,000	12,469,003	12,244,623
Miscellaneous revenues	100,000	67,121	95,946
	16,601,000	12,536,124	12,340,569
Ecosystem risk management			
Sales of goods and services	846,000	354,973	599,881
Miscellaneous revenues	300,000	240,049	504,581
	1,146,000	595,022	1,104,462
Natural resources and landmass knowledge for Canadians			
Sales of goods and services	2,184,000	1,756,134	1,585,522
Miscellaneous revenues	100,000	81,212	29,650
	2,284,000	1,837,346	1,615,172
Adapting to a changing climate and hazard risk management			
Sales of goods and services	5,299,000	5,329,670	4,365,516
Miscellaneous revenues	225,000	229,114	287,877
	5,524,000	5,558,784	4,653,393
Natural resource-based communities			
Sales of goods and services	455,000	858,842	509,189
Miscellaneous revenues	3,000	3,010	4,942
	458,000	861,852	514,131
Geomatics Canada Revolving Fund	1,958,000	3,913,563	3,588,195
Total Ministry—Budgetary	30,993,000	27,496,189	26,297,190

Revenues

Department	Current year	Previous year
	\$	\$
Other revenues—		
Return on investments—		
Consolidated accounts—		
Atomic Energy of Canada Limited—Interest	1,796	36,415
Refunds of previous years' expenditures—		
and services		
Refunds of expenditures pertaining to purchased goods	1,252,334	2,899,881
Refunds of expenditures pertaining to capital purchased	749	26,232
Refunds of transfer payments—Subsidies and capital assistance	4,779	19,865
Refunds of other transfer payments	52,646,159	11,179,272
Adjustments to prior year's payables—		
Adjustments pertaining to goods and services	11,821,111	2,683,658
	65,725,132	16,808,908
Sales of goods and services—		
Rights and privileges—		
Royalties from licensing, permits and copyright	2,609,083,074	2,054,307,140
Licences and permits	824,946	1,345,323
	2,609,908,020	2,055,652,463
Lease and use of public property	149,818	480,102
Services of a regulatory nature	1,353,168	1,295,360
Services of a non-regulatory nature	19,964,999	20,931,237
Sales of goods and information products—		
Charts, maps and plans	3,365,093	4,074,472
Other fees and charges	77,299,380	143,058,602
	2,712,040,680	2,225,492,236
Proceeds from the disposal of surplus Crown assets	414,089	473,364
Ministerial revenues—		
Interest on overdue accounts receivables	5,369	11
Total Department	2,778,187,066	2,242,810,934

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Canadian Nuclear Safety Commission			Northern Pipeline Agency		
Other revenues—			Other revenues—		
Refunds of previous years' expenditures—			Refunds of previous years' expenditures		86
Refunds of previous years' expenditures	40,211	15,955	Sales of goods and services—	...	
Adjustments to prior year's payables	99,166	106,637	Rights and privileges	27,594	27,594
	139,377	122,592	Total Agency	27,594	27,680
Sales of goods and services—			Ministry Summary		
Services of a regulatory nature—			Other revenues—		
Cost recovery	84,559,094	72,459,526	Return on investments	1,796	36,415
Deferred revenue from services of a regulatory nature	6,335	(4,802,552)	Refunds of previous years' expenditures	65,948,733	17,654,199
	84,565,429	67,656,994	Sales of goods and services	2,848,812,778	2,334,771,256
Proceeds from the disposal of surplus Crown assets	...	7,310	Proceeds from the disposal of surplus Crown assets	414,089	480,815
Miscellaneous revenues—			Miscellaneous revenues	7,541	3,777
Access to information	2,172	3,765	Total Ministry	2,915,184,937	2,352,946,462
Sundries	...	1			
	2,172	3,766			
Total Agency	84,706,978	67,790,662			
National Energy Board					
Other revenues—					
Refunds of previous years' expenditures—					
Refunds of previous years' expenditures	84,224	2,692			
Adjustments to prior year's payables	...	719,921			
	84,224	722,613			
Sales of goods and services—					
Rights and privileges	638	775			
Services of a regulatory nature	52,177,551	41,590,527			
Other fees and charges	886	3,130			
	52,179,075	41,594,432			
Proceeds from the disposal of surplus Crown assets	...	141			
Total Agency	52,263,299	42,317,186			

SECTION 20

2008-2009

PUBLIC ACCOUNTS OF CANADA

Parliament

The Senate

House of Commons

Library of Parliament

Office of the Conflict of Interest and
Ethics Commissioner

Senate Ethics Officer

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The Senate

Strategic Outcome

To enable the Senate to carry out its constitutional role and to administer the affairs of the Senate.

Program Activity Descriptions

Senators and their offices

Provides Senators with the statutory services set out in the *Parliament of Canada Act* and the *Members of Parliament Retiring Allowances Act*. Operating costs of Senators' offices are provided in accordance with established policies and guidelines.

Costs included under these two categories are: Senators' sessional indemnities and allowances as well as contributions to the Senators' pension plan; retiring allowances; travel and communication expenses; Senators' research and office expenses, including staff costs and the cost of goods and services incurred for the operations of Senators' offices; and Caucus research funds.

Administrative support

Provide the on-going support services required for the effective, efficient and economical delivery of operating programs outlined under the other three program activity of the Senate. Administrative support provides accommodation and other facilities and tools, information, goods and services, and expert advice on all aspects of operations.

Costs included in this program activity are: financial services and materiel management; human resources; protective services; communications and information services; information technology management; accommodation planning, maintenance and upkeep of premises; postal, messenger and printing services; and repairs, trades and transportation services.

Committees and associations

Provide support for the work of Senators on standing, special and joint committees. Committees are delegated the task of conducting in-depth studies of bills and approving or amending legislation based on testimony from expert witnesses and advice and counsel from legal experts. They investigate policy matters and make recommendations as well as examine the Government's spending proposals.

Senators also participate in parliamentary associations and friendship groups, representing Canada in international forums where issues of importance to Canadians are discussed.

Costs included under this program activity are: committees and parliamentary associations; reporting of debates and publications service; and broadcasting committee proceedings.

Chamber operations

Provide the support and services Senators require for their work in the Senate Chamber, which includes debate and approval of legislation, presentation of petitions, discussion of Committee reports and ceremonial events. These functions are carried out in accordance with the Rules of the Senate, parliamentary procedure and precedents and the Speaker's rulings.

Costs included under this program activity are: salaries for additional duties of the Officers of the Senate; staff costs and the costs of operating the offices of Officers of the Senate; salaries and other operating expenses of the Clerk of the Senate, Deputy Clerk, Parliamentary Counsel and Usher of the Black Rod; journals, reporting of debates and publications service in both official languages; Senate Pages; and parliamentary exchanges.

House of Commons

Strategic Outcome

Effective administrative and professional support of Members, both individually and collectively, in their roles as legislators and representatives of 308 constituencies, in the Chamber, in committee and in Caucus.

Program Activity Descriptions

Members and House officers

Members assume the roles of legislators and elected representatives of their constituency. In their constituencies, Members participate in events and activities and discuss with constituents about their concerns. In the Chamber, Members participate in debates, study and vote on legislation. Members sit on standing committees and special or joint committees, since the House of Commons delegates in-depth consideration of bills and the thorough scrutiny of the Government's programs and policies to its committees. Members also participate in parliamentary associations and interparliamentary groups, and are members of delegations in parliamentary exchanges. Finally, in caucus, Members develop strategy, discuss policy and examine important issues with fellow party members, and direct the work of party research offices. Some Members also assume additional functions such as: the Speaker, Deputy Speaker, House Leaders and Chief Whips.

House administration

House employees are responsible for providing services to the Members elected during a Parliament, and in addition, serve the House as an institution on a permanent basis by providing: continuity from one Parliament to another; access to parliamentary records; and a stable infrastructure to support Members in the democratic process. Advice and support are provided in a wide variety

of services such as: procedural, legislative, legal, information technology and management, building management, security, food, finance, human resources, health and safety. The staff of the House of Commons strives to support the institution and the members in their roles as legislators and representatives of 308 constituencies, in the Chamber, in committee and in Caucus.

Library of Parliament

Strategic Outcome

Parliamentarians make informed decisions on issues of concern to Canadians.

Program Activity Descriptions

Information, research and analysis

To provide parliamentarians with information, research and analysis services that will help them fulfil their roles as members of one or other House, committees and parliamentary associations, and as the representatives of a region or riding. Information is also made available to authorized clients.

Strategic Outcome

Institutional memory of Parliament is preserved for future generations.

Program Activity Descriptions

Information resource management

To design, develop, maintain and promote a varied collection of sources of knowledge, thereby enabling parliamentarians and those who assist them in their work to obtain the information they need.

Strategic Outcome

Canadians gain a better understanding of Parliament.

Program Activity Descriptions

Public outreach

To support parliamentarians in their efforts to make Parliament accessible to the public. To provide the public with information about Parliament.

Office of the Conflict of Interest and Ethics Commissioner

Strategic Outcome

The public can feel confident that public office holders and MPs are meeting the requirements of the conflict of interest compliance measures.

Program Activity Descriptions

Operations

This activity encompasses all the actions taken by Office employees to ensure MPs and public office holders comply with the planned measures. A compliance letter is issued when all the conditions are met. A public registry containing all the disclosure summaries by MPs and public office holders is available at the Office, and a certain portion is posted on our Web site. The operations of the Office of the Conflict of Interest and Ethics Commissioner benefit from the work that the Communication and Policy services do in fulfilling their mandate. The Commissioner is also required to report to Parliament annually on the Office's activities.

Inquiries

Inquiries are sometimes undertaken on the basis of allegations made by MPs or senators. The Commissioner may initiate an investigation on his/her own authority if he/she deems it necessary based on the information available to him/her.

Senate Ethics Officer

Strategic Outcome

Senators meet their obligations under the Conflict of Interest Code in a manner that contributes to the integrity of the Senate as an institution.

Program Activity Descriptions

Administration

The mandate of the Senate Ethics Officer is to administer and interpret the Code for Senators that sets out standards of conduct for Members of the Senate. The primary functions of the Senate Ethics Officer are:

- to provide confidential opinions and advice on any matter respecting Senators' obligations under the Code;
- to review confidential annual disclosure statements (listing sources of income, assets, liabilities, government contracts, financial and other interests), advise Senators on possible conflicts and compliance measures, and prepare public disclosure summaries; and
- to conduct inquiries and investigations, if necessary, regarding compliance with the Code.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote				
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
The Senate									
...	58,467,000	...	...	58,467,000	1	50,883,270	7,583,730	...	49,273,899
...	6,717,000	...	(731,212)	5,985,788	(S)	5,985,788	...	...	5,801,061
...	25,048,000	...	(339,015)	24,708,985	(S)	24,708,985	...	...	23,827,472
...	90,232,000	...	(1,070,227)	89,161,773		81,578,043	7,583,730	...	78,902,432
House of Commons									
...	269,001,055	...	...	269,001,055	5	...	...	...	...
...	...	2,578,712	...	2,578,712	5b	...	...	...	...
...	...	...	8,093,000	8,093,000		...	...	...	...
...	269,001,055	2,578,712	8,093,000	279,672,767		271,145,057	8,527,710	...	264,301,731
...	8,093,000	...	...	8,093,000	10	...	...	...	...
...	...	...	(8,093,000)	(8,093,000)		...	...	...	...
...	8,093,000	...	(8,093,000)	...		...	...	...	...
...	34,944,000	...	(2,300,781)	32,643,219	(S)	32,643,219	...	...	32,320,820
...	113,014,081	1,403,200	(1,025,476)	113,391,805	(S)	113,391,805	...	...	104,233,568
...	425,052,136	3,981,912	(3,326,257)	425,707,791		417,180,081	8,527,710	...	400,856,119
Library of Parliament									
...	34,971,000	...	...	34,971,000	15	...	...	...	...
...	...	600,000	...	600,000	15c	...	...	...	...
...	...	...	1,339,819	1,339,819		...	...	...	...
...	34,971,000	600,000	1,339,819	36,910,819		35,006,741	1,904,078	...	30,791,243

...	4,721,000	...	(358,268)	4,362,732	(S)	Contributions to employee benefit plans	4,362,732	...	4,123,400
...	39,692,000	600,000	981,551	41,273,551		Total Agency—Budgetary	39,369,473	1,904,078	34,914,643
Office of the Conflict of Interest and Ethics Commissioner									
...	6,338,000	...	...	6,338,000	20	Program expenditures			
...	...	...	228,850	228,850		Transfer from TB Vote 25 ⁽¹⁾			
...	6,338,000	...	228,850	6,566,850	(S)	Total—Vote 20	4,902,947	1,663,903	4,334,485
...	790,000	...	(241,879)	548,121		Contributions to employee benefit plans	548,121	...	518,166
...	7,128,000	...	(13,029)	7,114,971		Total Agency—Budgetary	5,451,068	1,663,903	4,852,651
Senate Ethics Officer									
...	689,000	...	...	689,000	25	Program expenditures	685,901	3,099	802,692
...	102,000	...	(17,327)	84,673	(S)	Contributions to employee benefit plans	84,673	...	113,699
...	791,000	...	(17,327)	773,673		Total Agency—Budgetary	770,574	3,099	916,391
...	562,895,136	4,581,912	(3,445,289)	564,031,759		Total Ministry—Budgetary	544,349,239	19,682,520	520,442,236

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

- (S) Statutory authority.
 Treasury Board Vote 5—Government contingencies.
 Treasury Board Vote 10—Government-wide initiatives.
 Treasury Board Vote 12—Compensation adjustments.
 Treasury Board Vote 25—Operating budget carry forward.
 Treasury Board Vote 30—Paylist requirements.

Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use		Authorities used in the current year	Total authorities for use		Authorities used in the current year	Total authorities for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year
	\$	\$		\$	\$		\$	\$		\$	\$		\$	\$		\$	\$	
The Senate																		
Senators and their offices	38,942,766	38,109,466		419,000	333,554		42,729	42,729		...	...	...	...	...	...	39,404,495	38,485,749	
Administrative support	29,935,065	25,539,303		1,591,200	1,755,782		...	...		...	...	...	...	...	...	31,526,265	27,295,085	
Committees and associations	11,584,319	8,695,435		27,038	27,038		424,537	424,537		...	...	...	...	...	...	12,035,894	9,147,010	
Chamber operations	6,121,261	6,576,341		73,858	73,858		...	...		...	...	...	...	...	...	6,195,119	6,650,199	
Total Agency—Budgetary	86,583,411	78,970,545		2,111,096	2,190,232		467,266	467,266		...	...	...	...	...	...	89,161,773	81,578,043	
House of Commons																		
Members and House officers	251,054,846	247,027,365		...	...		...	...		...	...	...	...	...	...	251,054,846	247,027,365	
House administration	174,525,873	169,971,159		...	...		1,000,072	1,000,072		873,000	818,515	...	...	...	...	174,552,945	170,152,716	
Sub-total	425,580,719	416,998,524		...	...		1,000,072	1,000,072		873,000	818,515	...	...	...	...	425,707,791	417,180,081	
Revenues netted against expenditures	(873,000)	(818,515)		...	...		...	...		(873,000)	(818,515)	...	...	...	...	...	...
Total Agency—Budgetary	424,707,719	416,180,009		...	...		1,000,072	1,000,072		...	...	...	...	...	...	425,707,791	417,180,081	
Library of Parliament																		
Information, research and analysis	25,425,346	22,126,463		450,000	...		...	...		...	...	...	...	...	...	25,875,346	22,126,463	
Information resource management	11,279,219	12,081,075		225,000	...		...	...		...	...	...	...	...	...	11,504,219	12,081,075	
Public outreach	4,818,986	6,022,229		75,000	...		...	...		1,000,000	860,294	...	...	...	...	3,893,986	5,161,935	
Sub-total	41,523,551	40,229,767		750,000	...		...	...		1,000,000	860,294	...	...	...	...	41,273,551	39,369,473	
Revenues netted against expenditures	(1,000,000)	(860,294)		...	...		...	...		(1,000,000)	(860,294)	...	...	...	...	...	...
Total Agency—Budgetary	40,523,551	39,369,473		750,000	...		...	...		...	...	...	...	...	...	41,273,551	39,369,473	
Office of the Conflict of Interest and Ethics Commissioner																		
Operations	5,989,925	4,287,720		50,000	...		...	...		...	...	...	...	...	...	6,039,925	4,287,720	
Inquiries	1,075,046	1,163,348		...	...		...	...		...	...	...	...	...	...	1,075,046	1,163,348	
Total Agency—Budgetary	7,064,971	5,451,068		50,000	...		...	...		...	...	...	...	...	...	7,114,971	5,451,068	
Senate Ethics Officer—Budgetary	772,121	769,022		1,552	1,552		...	...		...	...	...	...	...	...	773,673	770,574	
Total Ministry—Budgetary	559,651,773	540,690,117		2,912,648	2,191,784		1,467,338	1,467,338		...	...	...	...	...	...	564,031,759	544,349,239	

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Adjustments, warrants and transfers	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	167,000	...	(124,271)	42,729	The Senate Grants	42,729	...	...	72,533
					(S) Pensions to retired senators				
...	380,000	...	44,537	424,537	Contributions	424,537	...	...	387,295
					Contributions to parliamentary associations				
...	547,000	...	(79,734)	467,266	Total Agency	467,266	...	...	459,828
...	940,055	60,017	...	1,000,072	House of Commons				
					Other transfer payments				
					Payments to parliamentary and procedural associations	1,000,072	...	...	924,729
...	940,055	60,017	...	1,000,072	Total Agency	1,000,072	...	...	924,729
...	1,487,055	60,017	(79,734)	1,467,338	Total Ministry	1,467,338	...	...	1,384,557

(S) Statutory transfer payment.

Details of Respondable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
House of Commons			
Budgetary (respondable revenues)			
House administration			
Parliamentary associations' membership fees	30,211	28,325	20,160
Fees from rental of various rooms for non-Parliamentary functions	27,206	25,508	26,139
Proceeds from the disposal of assets	2,606	2,443	5,815
Transfers from the disposal of assets			
restaurant	782,988	734,121	1,001,511
Gymnasium membership fees	21,437	20,100	16,200
Other recoveries	8,552	8,018	3,543
	873,000	818,515	1,073,368
Total Agency—Budgetary	873,000	818,515	1,073,368
Library of Parliament			
Budgetary (respondable revenues)			
Public outreach	1,000,000	860,294	900,627
Total Agency—Budgetary	1,000,000	860,294	900,627
Total Ministry—Budgetary	1,873,000	1,678,809	1,973,995

Revenues

	Current year	Previous year
	\$	\$
The Senate		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	68,309	43,580
Adjustments to prior year's payables	35,805	118,859
	104,114	162,439
Miscellaneous revenues—		
Senators' contribution to the Consolidated Revenue Fund as required by section 25 of the <i>Members of Parliament Retiring Allowances Act</i>	8,957	(6,616)
Total Agency	113,071	155,823
House of Commons		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	152,939	261,020
Adjustments to prior year's payables	408,140	18,084
	561,079	279,104
Sales of goods and services—		
Sales of goods and information products	734,121	1,001,511
Other fees and charges—		
Users charges responsible	81,950	66,042
	816,071	1,067,553
Proceeds from the disposal of surplus Crown assets	2,293	5,690
Miscellaneous revenues—		
Gifts to the Crown	546	...
Miscellaneous	4,281	...
	4,827	...
Total Agency	1,384,270	1,352,347

Revenues—Concluded

	Current year	Previous year
	\$	\$
Library of Parliament		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	38,513	...
Adjustments to prior year's payables	8,999	24,723
	47,512	24,723
Sales of goods and services—		
Sales of goods and information products	892,522	921,909
Proceeds from the disposal of surplus Crown assets	340	...
Total Agency	940,374	946,632
Office of the Conflict of Interest and Ethics Commissioner		
Other revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	6,883	53,132
Total Agency	6,883	53,132
Senate Ethics Officer		
Other revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	76	...
Total Agency	76	...
Ministry Summary		
Other revenues—		
Refunds of previous years' expenditures	719,664	519,398
Sales of goods and services	1,708,593	1,989,462
Proceeds from the disposal of surplus Crown assets	2,633	5,690
Miscellaneous revenues	13,784	(6,616)
Total Ministry	2,444,674	2,507,934

SECTION 21

2008-2009

PUBLIC ACCOUNTS OF CANADA

Privy Council

Department

Canadian Intergovernmental Conference
Secretariat

Canadian Transportation Accident
Investigation and Safety Board

Chief Electoral Officer

Office of the Commissioner of Official
Languages

Public Appointments Commission
Secretariat

Security Intelligence Review Committee

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Ministry summary	21.5
Program activity	21.8
Transfer payments	21.10
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Department

Strategic Outcome

The Government's agenda and decision making are supported and implemented and the institutions of government are supported and maintained.

Program Activity Descriptions

Provide professional, non-partisan policy advice and support to the Prime Minister and Portfolio Ministers

To support the Prime Minister in carrying out his unique responsibilities as Head of Government, the Privy Council Office provides advice to the Prime Minister and Portfolio Ministers on: policies; legislation and parliamentary issues facing the Government; appointments; and machinery of government issues. PCO also provides the Prime Minister's Office and the offices of Portfolio Ministers with financial and administrative support.

Provide policy advice and secretariat support to Cabinet and Cabinet committees

To ensure the smooth functioning of Cabinet decision making, the Privy Council Office provides policy advice and secretariat support to the Cabinet and Cabinet committees. It facilitates integration across the federal community in support of the implementation of the Government's agenda by departments and agencies. PCO engages in consultation, provides a challenge function and researches issues. PCO provides secretariat support to Cabinet and Cabinet committees by preparing briefing material and distributing agendas and documents.

Provide overall leadership and direction to the Public Service in support of the Government's Agenda

To foster a high-performing and accountable Public Service that has the talent, capacity and management frameworks to provide advice on and implement the

Government's agenda, PCO sets strategic direction for the Public Service. It also plays a key role in the selection, management and development of senior leaders in the Public Service.

Provide commissions of inquiry with financial and administrative support

The Privy Council Office provides financial and administrative advice, guidance and support to commissions of inquiry from initial start-up to conclusion.

Canadian Intergovernmental Conference Secretariat

Strategic Outcome

Multilateral meetings of First Ministers, Ministers and Deputy Ministers are planned and conducted flawlessly.

Program Activity Descriptions

Conference services

Provision of expert, impartial support services for the planning and conduct of First Ministers, Ministers and Deputy Ministers level federal-provincial-territorial and provincial-territorial conferences.

Canadian Transportation Accident Investigation and Safety Board

Strategic Outcome

The mitigation of risks to the safety of the transportation system through independent accident investigations.

Program Activity Descriptions

Air investigations

Conduct independent investigations into occurrences in the federally regulated elements of the air transportation system to identify causes and contributing factors, publish investigation reports, formulate recommendations to improve safety, communicate safety information to stakeholders, undertake outreach activities with key change agents, as well as assess and follow-up on responses to recommendations. This includes the execution of specialized work in the fields of: engineering, macro analysis, human performance, legal services, communications, quality assurance, as well as publishing and linguistic services.

Marine investigations

Conduct independent investigations into occurrences in the federally regulated elements of the marine transportation system to identify causes and contributing factors, publish investigation reports, formulate recommendations to improve safety, communicate safety information to stakeholders, undertake outreach activities with key change agents, as well as assess and follow-up on responses to recommendations. This includes the execution of specialized work in the fields of: engineering, macro analysis, human performance, legal services, communications, quality assurance, as well as publishing and linguistic services.

Rail investigations

Conduct independent investigations into occurrences in the federally regulated elements of the rail transportation system to identify causes and contributing factors, publish investigation reports, formulate recommendations to improve safety, communicate safety information to stakeholders, undertake outreach activities with key change agents, as well as assess and follow-up on responses to recommendations. This includes the execution of specialized work in the fields of: engineering, macro analysis, human performance,

legal services, communications, quality assurance, as well as publishing and linguistic services.

Pipeline investigations

Conduct independent investigations into occurrences in the federally regulated elements of the pipeline transportation system to identify causes and contributing factors, publish investigation reports, formulate recommendations to improve safety, communicate safety information to stakeholders, undertake outreach activities with key change agents, as well as assess and follow-up on responses to recommendations. This includes the execution of specialized work in the fields of: engineering, macro analysis, human performance, legal services, communications, quality assurance, as well as publishing and linguistic services.

Chief Electoral Officer

Strategic Outcome

An electoral process that contributes to fairness, transparency and accessibility for all participants in accordance with the legislative framework.

Program Activity Descriptions

Elections

As an independent agency of Parliament, the Office of the Chief Electoral Officer of Canada administers the federal electoral system within the following legislative framework:

- *Canada Elections Act* – Exercise of general direction and supervision over the administrative conduct of elections, including: the training of federal returning officers; the revision of the boundaries of polling divisions; the acquisition of election material and supplies for transmission to returning officers when required; the issuing of directives and provision of guidelines to political entities; enforcement of all

provisions of the Act; and the making of statutory payments to election officers, auditors, political parties and candidates where specified by the Act. Management of Headquarters operations and of the statutory functions assigned to the Chief Electoral Officer outside of the electoral period. These include the review and study of electoral procedures and election expenses provisions of the Act, the compilation and preparation of statutory and statistical reports and books of instructions for election officers and political entities and the payments of all administrative and statutory accounts.

- *Electoral Boundaries Readjustment Act* – Provision to the ten electoral boundaries commissions of the number of members of the House of Commons to be assigned to each province. Provision of the necessary statistics, maps and other documentation to the ten commissions. Provision of financial support and taxing of all accounts related to salaries and other expenses submitted by the ten commissions.

- *Canada Elections Act* as adapted for the purposes of a Referendum – Exercise of general direction and supervision over the administrative conduct of a referendum, including the training of federal returning officers, the revision of the boundaries of polling divisions, and the acquisition of referendum material and supplies for transmission to returning officers. When required, issue of directives and provision of guidelines to referendum committees, enforcement of all provisions of the Act and the making of statutory payments to referendum officers where specified by the Act.

Office of the Commissioner of Official Languages

Strategic Outcome

Compliance with and respect for the *Official Languages Act* by federal institutions and other organizations subject to the Act.

Program Activity Descriptions

Compliance assurance

Compliance assurance brings to the attention of federal institutions and other organizations subject to the Act the need to develop sustainable solutions to issues relating to the implementation of the *Official Languages Act*. By investigating complaints, conducting audits and performance measurements and maintaining a working relationship with these institutions, the Office of the Commissioner of Official Languages reinforces and monitors compliance with the Act.

Policy and communications

Policy and communications undertakes research and analysis to identify opportunities and implement strategies for influencing change among its stakeholders. It supports the work of parliamentary committees. It informs members of the public of the provisions and scope of the Act and on the role of the Commissioner.

Public Appointments Commission Secretariat

Strategic Outcome

To ensure fair and competency-based processes are in place for the recruitment and selection of qualified individuals for Governor-in-Council appointments across agencies, boards, commissions and Crown corporations.

Program Activity Descriptions

Oversight of the Governor-in-Council appointments

This covers the activities relating to and including support to develop and establish a code of practice for appointments by the Governor in Council and ministers to agencies, boards, commissions and Crown corporations; oversee, review and report on the selection process for appointments and reappointments by the

Governor in Council to agencies, boards, commissions and Crown corporations, and to ensure that every such process is widely made public and conducted in a fair, open and transparent manner and that the appointments are based on merit; evaluate and approve the selection processes proposed by ministers to fill vacancies and determine reappointments within their portfolios, monitor and review those processes and ensure that they are implemented as approved; audit appointment policies and practices in order to determine whether the code of practice is being observed; report publicly on compliance with the code of practice; and provide public education and training of public servants involved in appointments and reappointments processes regarding the code of practice.

Security Intelligence Review Committee

Strategic Outcome

The Parliament of Canada and through it, Canadians, are assured that the Canadian Security Intelligence Service (CSIS) is complying with the law, policy and Ministerial direction in the performance of its duties and functions.

Program Activity Descriptions

Reviews

Conduct reviews of CSIS activities to ensure compliance. Develop annual research plan identifying reviews to be conducted each year, examine CSIS operations, provide a retrospective examination and assessment of specific CSIS investigations and functions, examine information concerning CSIS's activities, assess CSIS compliance, and issue findings and recommendations. The objective is to provide Parliament and Canadians with a comprehensive picture of CSIS's operational activities, and assurance that CSIS is acting lawfully.

Complaints

Receive and inquire into complaints about CSIS brought by individuals or groups, for example, regarding denials of security clearances, complaints referred by the Canadian Human Rights Commission, actions of CSIS in relation to a former employee. Provide an independent recourse mechanism to investigate complaints. Conduct pre-hearing conferences, preside over complaint hearings, and prepare complaint reports.

Ministry Summary

Source of authorities				Disposition of authorities							
Available from previous years	As shown in			Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						\$	\$	
\$	\$	\$	\$	\$			\$	\$	\$	\$	\$
...	110,568,000	...	...	110,568,000	1	Program expenditures					
...	...	1,594,000	...	...	1a	Program expenditures					
...	...	10,081,146	...	10,081,146	1b	Program expenditures					
...	...	13,297,234	...	13,297,234	1c	Program expenditures					
...	...	...	4,381,455	4,381,455		Transfer from: TB Vote 15 ⁽¹⁾					
...	...	...	5,427,450	5,427,450		TB Vote 25 ⁽¹⁾					
...	...	...	2,294,586	2,294,586		TB Vote 30 ⁽¹⁾					
...	...	...	(10,000)	(10,000)		Transfer to Vote 50 (Public Safety and Emergency Preparedness)					
...	110,568,000	24,972,380	12,093,491	147,633,871		Total—Vote 1	135,510,070	12,123,801	...	...	125,530,938
...	12,348,000	...	994,853	13,342,853	(S)	Contributions to employee benefit plans	13,342,853	...	...	...	11,836,464
...	157,422	...	100	157,522	(S)	Prime Minister—Salary and motor car allowance	157,522	...	...	...	152,922
...	76,422	...	100	76,522	(S)	Minister of Intergovernmental Affairs, President of the Queen's Privy Council for Canada and Minister for La Francophonie—Salary and motor car allowance	76,522	...	...	...	74,322
...	76,422	...	100	76,522	(S)	Leader of the Government in the Senate—Salary and motor car allowance	76,522	...	...	...	74,322
...	...	76,422	369	76,791	(S)	Leader of the Government in the House of Commons—Salary and motor car allowance	76,791	...	...	...	...
...	...	...	29,903	29,903	(S)	Minister of State and Chief Government Whip—Salary and motor car allowance	29,903	...	...	...	...
...	...	...	24,446	24,446	(S)	Minister of State (Democratic Reform)—Salary and motor car allowance	24,446	...	...	...	4,244
31,787	...	...	7,053	38,840	(S)	Spending of proceeds from the disposal of surplus Crown assets	30,950	837	7,053	...	18,794
...	...	...	3,290	3,290	(S)	Court awards	3,290	...	...	...	...
31,787	123,226,266	25,048,802	13,153,705	161,460,560		Total Department—Budgetary	149,328,869	12,124,638	7,053	...	137,692,006
Canadian Intergovernmental Conference											
Secretariat											
...	6,075,000	...	...	6,075,000	5	Program expenditures					
...	...	...	140,502	140,502		Transfer from: TB Vote 15 ⁽¹⁾					
...	...	...	302,800	302,800		TB Vote 25 ⁽¹⁾					
...	...	...	95,973	95,973		TB Vote 30 ⁽¹⁾					
...	6,075,000	...	539,275	6,614,275		Total—Vote 5	5,013,858	1,600,417	...	...	4,648,282

Ministry Summary—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$		\$	\$	\$
...	439,000	...	(40,732)	(S)	398,268	...	...
...	6,514,000	...	498,543		5,412,126	1,600,417	...
							5,025,128
Canadian Transportation Accident Investigation and Safety Board							
...	25,589,000	...	...	10	...	...	...
...	...	...	1,328,695		...	...	...
...	...	...	1,328,695		...	...	...
...	...	...	1,270,750		...	...	...
...	...	...	575,129		...	...	...
...
...	25,589,000	...	3,174,574		28,250,817	512,757	...
...	...	...	...	(S)	...	...	27,104,216
...	3,394,000	...	(75,067)		3,318,933	...	...
...	...	...	...	(S)	...	...	3,287,298
...	...	...	18,996		15,282	...	38,843
...	...	...	...	(S)	...	...	...
...	...	...	18,887		18,887	...	10,145
...	28,983,000	...	3,137,390		31,603,919	512,757	3,714
							30,440,502
Chief Electoral Officer							
...	22,062,000	...	...	15	...	...	...
...	...	1,508,641	...	15a	...	...	...
...	...	...	30,906		...	...	...
...	...	...	1,794,227		...	...	...
...	...	...	1,088,300		...	...	...
...	...	...	613,151		...	...	...
...	22,062,000	1,508,641	3,526,584		23,738,192	3,359,033	20,626,953
...	...	...	...	(S)	...	...	...
...	3,861,000	...	1,955,350		5,816,350	...	4,692,898
...	...	...	...	(S)	...	...	...
...	84,318,000	247,802,979	(6,776,950)		325,344,029	...	95,165,851
...	259,500	...	5,792		265,292	...	252,516
...	...	...	...	(S)	...	...	...
...	...	...	313		313	...	2,023
...	110,500,500	249,311,620	(1,288,911)		355,164,176	3,359,033	120,740,241

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

TREASURY BOARD VOTE 30—FAYLISI REQUIREMENTS.

Program Activity

	Operating			Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Total authorities available for use		Total authorities available for use		Total authorities available for use		Total authorities available for use	
	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department													
Provide professional, non-partisan policy advice and support to the Prime Minister and Portfolio Ministers	111,545,296	104,133,778	...	...	...	...	...	...	...	...	...	111,545,296	104,133,778
Provide policy advice and secretariat support to Cabinet and Cabinet committees	24,921,717	24,761,035	...	...	...	...	...	...	...	...	...	24,921,717	24,761,035
Provide overall leadership and direction to the Public Service in support of the Government's agenda	4,387,746	5,388,570	...	...	...	...	...	...	...	...	...	4,387,746	5,388,570
Provide commissions of inquiry with financial and administrative support	20,365,801	14,681,121	...	...	240,000	364,365	...	...	...	...	...	20,605,801	15,045,486
Total Department—Budgetary	161,220,560	148,964,504	...	...	240,000	364,365	...	...	...	...	...	161,460,560	149,328,869
Canadian Intergovernmental Conference Secretariat—Budgetary	7,012,543	5,412,126	...	...	...	...	...	...	...	...	...	7,012,543	5,412,126
Canadian Transportation Accident Investigation and Safety Board													
Air investigations	17,721,565	17,665,475	...	...	...	...	...	...	...	...	...	17,721,565	17,665,475
Marine investigations	7,088,226	6,956,649	...	...	...	...	...	...	...	...	...	7,088,226	6,956,649
Rail investigations	6,665,851	6,407,513	...	...	...	...	...	...	...	...	...	6,665,851	6,407,513
Pipeline investigations	644,748	574,282	...	...	...	...	...	...	...	...	...	644,748	574,282
Total Agency—Budgetary	32,120,390	31,603,919	...	...	...	...	...	...	...	...	...	32,120,390	31,603,919
Chief Electoral Officer													
Elections	271,380,997	268,021,964	...	...	87,142,212	87,142,212	...	...	...	...	...	358,523,209	355,164,176
Total Agency—Budgetary	271,380,997	268,021,964	...	...	87,142,212	87,142,212	...	...	...	...	...	358,523,209	355,164,176
Office of the Commissioner of Official Languages													
Policy and communications	11,926,928	11,629,458	...	...	...	...	...	...	...	...	...	11,926,928	11,629,458
Compliance assurance	10,112,560	9,537,296	...	...	...	...	...	...	...	...	...	10,112,560	9,537,296
Total Agency—Budgetary	22,039,488	21,166,754	...	...	...	...	...	...	...	...	...	22,039,488	21,166,754

Public Appointments Commission

Secretariat

Oversight of the Governor-in-Council

appointments

1,036,117	346,732	...	...	...	...	...	...	...	1,036,117	346,732
1,036,117	346,732	...	...	...	...	...	...	...	1,036,117	346,732

Total Agency—Budgetary

Security Intelligence Review

Committee

Reviews

Complaints

1,871,885	1,493,538	...	...	...	...	...	...	...	1,871,885	1,493,538
1,136,553	905,200	...	...	...	...	...	...	...	1,136,553	905,200

Total Agency—Budgetary

Total Ministry—

Budgetary

3,008,438	2,398,738	...	...	...	...	...	...	...	3,008,438	2,398,738
497,818,533	477,914,737	...	...	87,382,212	87,506,577	...	...	...	585,200,745	565,421,314

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance		Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	\$				\$	\$		
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department Contributions										
...	...	100,000	...	100,000	226,767	(126,767)	...	455,192		
Internal inquiry into the actions of Canadian officials in relation to Abdullah Alnaiki, Ahmad Abou-Elmaati and Muayyed Nureddin: funding for parties and intervenors										
...	...	45,000	...	45,000	112,995	(67,995)	...	917,508		
Commission of inquiry into the investigation of the bombing of Air India Flight 182: funding for families, parties and intervenors										
...	...	95,000	...	95,000	24,603	70,397	...	20,815		
...		
...	...	240,000	...	240,000	364,365	(124,365)	...	1,393,515		
Chief Electoral Officer										
Other transfer payments										
...	29,768,000	(650,000)	(141,887)	28,976,113	28,976,113	...	...	28,015,933		
(S) Allowance to registered political parties (political financing provision under the <i>Canada Elections Act</i>)										
...	...	872,363	...	872,363	872,363	...	...	...
(S) Reimbursement of election expenses for the September 2008 by-elections (superseded by 40 ^a general election) to eligible candidates (4 electoral districts); political financing provision under the <i>Canada Elections Act</i>										
...	...	57,687,959	(340,953)	57,347,006	57,347,006	...	...	...
(S) Reimbursement of election expenses to political parties and candidates following the 40 ^a general election										
...	...	...	(53,270)	(53,270)	(53,270)	...	...	1,017,859		
(S) Reimbursement of eligible election expenses of other general elections and by-elections, to eligible political parties and candidates										
...	29,768,000	57,910,322	(536,110)	87,142,212	87,142,212	...	...	29,033,792		
Total—Other transfer payments										
...	29,768,000	57,910,322	(536,110)	87,142,212	87,142,212	...	...	29,033,792		
...	29,768,000	58,150,322	(536,110)	87,382,212	87,506,577	(124,365)	...	30,427,307		

Statutory transfer payment.

Revenues

	Current year		Previous year	
	\$	\$	\$	\$
Department				
Other revenues—				
Refunds of previous years' expenditures—				
Salaries	53,666	27,898	687	310
Purchase of goods and services	8,262	19,391	...	10,130
Adjustments to prior year's payables	1,216,795	1,733,999	687	10,440
	1,278,723	1,781,288	18,996	38,843
Proceeds from the disposal of surplus Crown assets	7,053	31,787	20,000	12
Miscellaneous revenues—				
Sale of statutory instruments pursuant to the <i>Statutory Instruments Act</i>	808	1,402	41,358	86,715
Proceeds from sales	2,753	3,638		
Revenues pursuant to the <i>Access to Information Act</i> and <i>Privacy Act</i>	3,648	3,089		
Gain on foreign exchange	1,516	15,183	(14,037)	(6,457)
Sundries	1,501	808	313	2,023
	10,226	24,120	4,235	67,808
Total Department	1,296,002	1,837,195	(9,489)	63,374
Canadian Intergovernmental Conference Secretariat				
Other revenues—				
Refunds of previous years' expenditures	...	832		
Miscellaneous revenues—				
Provincial government contributions	1,081,900	1,113,900	2,485	75
Sundries	113	207	1,409	3,930
	1,082,013	1,114,107	3,894	4,005
Total Agency	1,082,013	1,114,939	4,225	5,098
Canadian Transportation Accident Investigation and Safety Board				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	428	21,371	175	7,374
Adjustments to prior year's payables	1,247	16,049	207	337
	1,675	37,420	5,428	...
			5,810	7,711

Revenues—Concluded

	Current year	Previous year
	\$	\$
Miscellaneous revenues—		
Revenues pursuant to the <i>Access to Information Act</i> and <i>Privacy Act</i>	...	20
Total Agency	5,810	7,731
Ministry Summary		
Other revenues—		
Refunds of previous years' expenditures	1,276,065	1,824,799
Sales of goods and services	807	10,545
Proceeds from the disposal of surplus Crown assets	26,573	73,641
Miscellaneous revenues	1,116,474	1,206,067
Total Ministry	2,419,919	3,115,052

SECTION 22

2008-2009

PUBLIC ACCOUNTS OF CANADA

Public Safety and Emergency Preparedness

Department

Canada Border Services Agency

Canadian Security Intelligence Service

Correctional Service

National Parole Board

Office of the Correctional Investigator

Royal Canadian Mounted Police

Royal Canadian Mounted Police External Review Committee

Royal Canadian Mounted Police Public Complaints Commission

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Department

Strategic Outcome

A safe and resilient Canada.

Program Activity Descriptions

National security

This program activity develops and coordinates policy to define and advance Canada's national security objectives. It seeks to enhance national security in a manner that respects and protects human rights. These efforts are pursued with key federal, domestic and international partners.

Emergency management

Emergency Management addresses all hazards (natural, technological and human-induced) through the development of an integrated emergency management system, legislation and national strategies, as well as training and standards which protect Canada and Canadians. This program activity aims to achieve effective policy and program coordination and delivery across the four pillars of emergency management: prevention/mitigation, preparedness, response and recovery through a close relationship with international counterparts, federal departments, provinces, territories, the first responder community and industry.

Law enforcement

This program provides leadership to the Canadian law enforcement community on strategic national and international responses to crime and disorder by contributing to the development of appropriate law enforcement policies with a view to addressing evolving threats to maintain public order and security. In addition, on-reserve provincial policing services are enhanced through funding for dedicated on-reserve policing services.

Corrections

This program activity develops legislation and policies governing corrections, conditional release, and related criminal justice issues. It also develops and implements innovative approaches to community justice and provides research expertise and resources to both the corrections community and the public.

Crime prevention

The Crime Prevention program activity encompasses a wide range of funding activities designed to reduce the likelihood of criminality. This program activity, in close collaboration with partners in the provinces and territories, builds programs that are specific and appropriate to regions and communities. It provides communities with tools, knowledge and support to implement prevention programs at the local level.

Border management

This program activity provides federal policy leadership and coordination on a variety of border issues such as customs/immigration enforcement and cross-border law enforcement, so as to ensure that security objectives are achieved in a manner that facilitates the flow of legitimate trade and travel. It also contributes to the effective management of the Canada-United States border agenda.

Interoperability

This program activity aims to implement a blueprint for addressing information-sharing and technical interface challenges, thus enhancing information-sharing among federal departments and agencies engaged in protecting public safety and security. While safeguarding the privacy rights of individuals, this program engages in maximizing information-sharing opportunities with others and minimizing security risks to Canadians.

Canada Border Services Agency

Strategic Outcome

Border management that contributes to the safety and security of Canada and facilitates the flow of persons and goods.

Program Activity Descriptions

Access

Ensure the lawful flow of people and goods while promoting compliance with border legislation/regulations.

Security

Within the context of the Government's security agenda, and through effective and efficient border management, ensure the safety and security of Canadians.

Science and technology based innovation

Utilize the science and technology capacity of the Canada Border Services Agency to modernize border management and increase the effectiveness and efficiency of border operations.

Canadian Security Intelligence Service

Strategic Outcome

To provide security intelligence to the Government of Canada.

Program Activity Descriptions

Canadian Security Intelligence Service

Collects, analyzes and retains information and intelligence respecting activities that may be suspected of constituting threats to the security of Canada, reports to and advises the Government of Canada in relation to these threats, and provides security assessments.

Correctional Service

Strategic Outcome

The custody, correctional interventions, and supervision of offenders, in communities and institutions, contributes to public safety.

Program Activity Descriptions

Custody

This program activity ensures that offenders are provided with reasonable, safe, secure and human custody while serving their sentence. This program activity provides much of the day-to-day needs for offenders in custody including a wide range of activities that address health and safety issues as well as provide basics such as food, clothing, mental health services, and physical health care. It also includes security measures within institutions including drug interdiction, and appropriate control practices to prevent incidents.

Correctional interventions

The Correctional Interventions program activity, which occurs in both institutions and communities, are necessary to help bring positive changes in behavior and to successfully reintegrate offenders. This program activity aims to address problems that are directly related to offenders' criminal behavior and that interfere with their ability to function as law-abiding members of society.

Community supervision

The Community Supervision Program ensures eligible offenders are safely reintegrated into communities through the provision of housing and health services, where required, as well as staff supervision for the duration of the offenders sentence. The expected results for this program activity are offenders who are reintegrated into the community as law-abiding citizens while maintaining a level of supervision, which contributes to public safety.

CORCAN (SOA)

This Special Operating Agency is a key rehabilitation program activity that assists in the safe reintegration of offenders by providing employment training and employability skills development to offenders in federal correctional institutions in support of the social policy of the Government of Canada. Through this program activity, offenders are provided with the employment experience and skills development they need to become productive citizens when they return to the community.

National Parole Board

Strategic Outcome

Conditional release and pardon decisions and decision processes that safeguard Canadian communities.

Program Activity Descriptions

Conditional release decisions

This program activity aims to ensure public safety by providing quality decisions on the timing and conditions of release of offenders into the community. Through this program activity, NPB provides timely, accurate information for Board member decision-making and develops effective training and policies that are essential tools for the quality risk assessment and deci-

sion-making. Effectiveness is assessed through the monitoring of the outcomes for offenders released on parole.

Conditional release openness and accountability

This program activity is designed to ensure that NPB operates in an open and accountable manner, consistent with the provisions of the *Corrections and Conditional Release Act*. Therefore this program activity consists of the provision of information for victims of crime; assistance for observers at hearings and those who seek access to the National Parole Board's decision registry; dissemination of public information; encouragement of citizen engagement; investigation of tragic incidents in the community; as well as performance monitoring and reporting on conditional release decision processes. Results for this program activity are assessed by monitoring the timeliness of information shared and selected surveys of those who receive information and assistance from the National Parole Board.

Pardon decisions/clemency recommendations

This program activity is designed to support rehabilitation and community reintegration by providing quality pardon decisions and clemency recommendations. In support of quality decisions and recommendations, NPB screens applications for eligibility and completeness, collects appropriate information for decision-making and develops policy to guide decision processes. The results of this program are assessed through ongoing review of the average time required to process pardon applications, and the rates of revocation of pardons granted.

Office of the Correctional Investigator

Strategic Outcome

The problems of offenders in the federal correctional system are identified and resolved in a timely and reasonable fashion.

Program Activity Descriptions

Oversight of correctional operations

Through this program activity, the Office of the Correctional Investigator (OCI) conducts investigations of individual offender complaints regarding acts, omissions, decisions and recommendations of the Correctional Service of Canada (CSC). It also has a responsibility to review and make recommendations on CSC's policies and procedures associated with the areas of individual complaints, to ensure that systemic areas of complaint are identified and appropriately addressed, and to review all Section 19 investigations performed by CSC following the death of or serious injury to an inmate.

Royal Canadian Mounted Police

Strategic Outcome

Quality federal policing.

Program Activity Descriptions

Federal and international operations

Provides policing, law enforcement, investigative and protective services to the federal government, its departments and agencies and to Canadians.

Protective policing services

Directs the planning, implementation, administration and monitoring of the RCMP National Protective Secu-

urity Program including the protection of dignitaries, the security of major events and of special initiatives including Prime Minister-led summits of an international nature.

Strategic Outcome

Quality contract policing.

Program Activity Descriptions

Community, contract and aboriginal policing

Contributes to safe homes and safe communities by providing police services to diverse communities in eight provinces (with the exception of Ontario and Quebec) and three territories through cost-shared policing service agreements with federal, provincial, territorial, municipal and aboriginal governments.

Strategic Outcome

Quality policing support services.

Program Activity Descriptions

Criminal intelligence operations

A national program for the management of criminal information and intelligence in the detection and prevention of crime of an organized, serious or national security nature in Canada, or internationally as it affects Canada.

Technical policing operations

Provides policy, advice and management to predict, research, develop and ensure the availability of technical tools and expertise to enable front line members and partners to prevent and investigate crime and enforce the law, protect against terrorism, and operate in a safe and secure environment.

Policing support services

Support services provided in support of the RCMP's role as a police organization.

National police services

Contributes to safe homes and safe communities for Canadians through the acquisition, analysis, dissemination and warehousing of law enforcement-specific applications of science and technology to all accredited Canadian law enforcement agencies.

Strategic Outcome

Payments applicable to all activities.

Program Activity Descriptions

Pensions under the RCMP Continuation Act

Pensions under the *Royal Canadian Mounted Police Pension Continuation Act*.

To compensate members of the RCMP for injuries received in the performance of duty

To compensate members of the RCMP for injuries received in the performance of duty.

Survivor income plan

Provides benefits to survivors of members who lost their lives while on duty or as a result of a duty related incident. The benefits are similar to those available to public servants at large under the provisions of the Government of Canada Employee Compensation Act to which the members of the RCMP are excluded.

Strategic Outcome

Quality Firearms program and support – The risks to public safety from firearms in Canada and international communities are minimized.

Program Activity Descriptions

Firearm registration

All activities related to the processing of all firearms registration and transfer applications, including registration on import; support to public agencies and to law enforcement.

Firearms licensing and supporting infrastructure

Delivery of licensing activities through federal Chief Firearms Officers (CFO) operations, arrangements with other federal government departments, and the management of provincial CFO roles and relationships; operations of the Central Processing Site, the 1-800 call centre; maintenance and analysis of program performance data, management of the Program's information technology infrastructure and its interface with other databases; and support to public agencies and to law enforcement.

Program Activity Descriptions

Independent and impartial case review

The Royal Canadian Mounted Police External Review Committee (the "Committee") can dispose of matters referred to the Committee by the Royal Canadian Mounted Police (RCMP) either on the basis of the material in the record or following a hearing. In conducting its review of matters referred to it, the Committee attempts to achieve timeliness and quality in its recommendations, and a balance amongst the many complex and different interests involved. It strives to ensure that the principles of administrative and labour law are respected and the remedial approach indicated by the *Royal Canadian Mounted Police Act* is followed. In each case, the Committee must consider the public interest and ensure that members of the RCMP are treated in a fair and equitable manner.

Outreach and information dissemination

The Royal Canadian Mounted Police External Review Committee (the "Committee") ensures that its findings and recommendations in each case are clearly explained for the parties and the RCMP Commissioner. Summaries of the findings and recommendations in each case, as well as articles of interest on the role of the Committee, relevant legal principles and information on related issues, are distributed widely. Communication and outreach tools include : a quarterly publication (Communiqué), including the most recent case summaries, updates, and legal principles; a website with timely inclusion of publications and case summaries; the annual report and other government accountability documents; and presentations, meetings, training and other outreach activities.

Royal Canadian Mounted Police Public Complaints Commission

Strategic Outcome

RCMP members are held publicly accountable for their conduct in the performance of their duties.

Program Activity Descriptions

Civilian review of RCMP members' conduct in the performance of their duties

The Commission conducts reviews of complaints received from the public about the conduct of RCMP members in the performance of their duties. When complainants are not satisfied with the RCMP's handling of their complaints, they can request a review of their case by the Commission. In reviewing these complaints, the Commission may conduct hearings and investigations, and reports on its findings and makes recommendations to the RCMP Commissioner and Minister of Public Safety.

Royal Canadian Mounted Police External Review Committee

Strategic Outcome

The RCMP External Review Committee aims to positively influence the manner in which labour relations issues are addressed within the RCMP.

Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$			\$	\$	\$
...	121,588,000	...	...	121,588,000	1	Department			
					1a	Operating expenditures			
						Transfer of \$500,000 from Public Safety and Emergency Preparedness Vote 5, and \$275,000 from Agriculture and Agri-Food Vote 1			
...	...	4,056,246	...	4,056,246	1b	Transfer of \$1,837,500 from Public Safety and Emergency Preparedness Vote 50			
...	...	17,803,737	...	17,803,737		Transfer from: Vote 1 (Agriculture and Agri-Food) Vote 5			
...	...	...	275,000	275,000		Vote 50			
...	...	...	500,000	500,000		TB Vote 15 ⁽¹⁾			
...	...	...	1,837,500	1,837,500		TB Vote 25 ⁽¹⁾			
...	...	...	5,345,049	5,345,049		TB Vote 30 ⁽¹⁾			
...	...	...	5,771,600	5,771,600		Transfer to: Vote 1 (Foreign Affairs and International Trade)			
...	...	...	2,155,540	(297,700)		Vote 10			
...	...	...	(234,000)	(220,000)		Vote 50			
...	121,588,000	21,859,983	15,132,989	158,580,972		Total—Vote 1	141,728,514	16,852,458	150,977,265
...	281,315,144	...	...	281,315,144	5	Grants and contributions			
...	...	1,131,600	...	1,131,600	5a	Transfer of \$50,000 from Public Safety and Emergency Preparedness Vote 50			
...	...	9,528,968	...	9,528,968	5b	Transfer from: Vote 50			
...	...	...	50,000	50,000		Transfer to: Vote 1			
...	...	...	(500,000)	(500,000)		Vote 10 (Foreign Affairs and International Trade)			
...	...	...	(100,000)	(100,000)		Vote 50			
...	...	...	(39,761,069)	(39,761,069)		Total—Vote 5	237,454,254	14,210,389	177,333,433
...	281,315,144	10,660,568	(40,311,069)	251,664,643					
...	12,003,000	...	568,778	12,571,778	(S)	Contributions to employee benefit plans			
...	76,422	...	100	76,522	(S)	Minister of Public Safety—Salary and motor car allowance	12,571,778	...	11,520,865
...	...	...	...	...			76,522	...	74,322
...	414,982,566	32,520,551	(24,609,202)	422,893,915		Total Department—Budgetary	391,831,068	31,062,847	339,905,885
165,816,053	1,300,600,000	...	...	1,466,416,053	10	Canada Border Services Agency			
...	...	11,802,913	...	11,802,913	10a	Operating expenditures and contributions			
...	...	...	...	...	10b	Transfer of \$234,000 from Public Safety and Emergency Preparedness Vote 1			
...	...	1	...	1		Transfer from: Vote 1			
...	...	...	234,000	234,000		TB Vote 5 ⁽¹⁾			
...	...	...	37,990	37,990					

Ministry Summary—Continued

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
...	1,717,093,000	...	1,717,093,000	30	Correctional Service			
...	...	...	...	30b	Operating expenditures and grants and contributions			
...	12,473,257	...	12,473,257		Operating expenditures and grants and contributions			
...	1,774,746	...	1,774,746		Transfer from: TB Vote 5 ⁽¹⁾			
...	48,752,125	...	48,752,125		TB Vote 15 ⁽¹⁾			
...	76,384,350	...	76,384,350		TB Vote 25 ⁽¹⁾			
...	28,721,408	...	28,721,408		TB Vote 30 ⁽¹⁾			
...	(315,000)	...	(315,000)		Transfer to Vote 40			
...	1,717,093,000	155,317,629	1,884,883,886		Total—Vote 30			
...	263,576,000	...	263,576,000	35	Capital expenditures			
...	7,685,000	...	7,685,000	35a	Capital expenditures			
...	263,576,000	7,685,000	271,261,000		Total—Vote 35			
...	195,526,000	...	195,577,869	(S)	Contributions to employee benefit plans			
18,177,017	...	2,051,869	18,177,017	(S)	CORCAN Revolving Fund			
1,005,253	...	...	1,607,065	(S)	Spending of proceeds from the disposal of surplus Crown assets			
19,182,270	2,174,195,000	20,158,257	2,371,506,837		Total budgetary			
46,362	...	...	46,362	L14b	Loans to individuals under mandatory supervision and parolees through the Parolees' Loan Account, <i>Appropriation Act No. 3, 1982-83</i> . Limit \$50,000 (Net)			
19,182,270	2,174,195,000	20,158,257	2,371,506,837		Total Agency—			
46,362	...	...	46,362		Budgetary			
...	...	...	...		Non-budgetary			
...	40,800,000	...	40,800,000	40	National Parole Board			
...	...	...	...	40b	Program expenditures			
...	...	...	1,006,944		Transfer of \$315,000 from Public Safety and Emergency Preparedness Vote 30			
...	...	315,000	315,000		Transfer from: Vote 30			
...	...	2,666,967	2,666,967		TB Vote 15 ⁽¹⁾			
...	...	1,886,890	1,886,890		TB Vote 25 ⁽¹⁾			
...	...	1,246,066	1,246,066		TB Vote 30 ⁽¹⁾			
...	40,800,000	1,006,944	47,921,867		Total—Vote 40			
...	...	...	...		1,827,753,689	57,130,197	...	1,645,800,763
...	...	...	...		197,992,072	73,268,928	...	140,641,063
...	...	...	...		195,577,869	...	...	181,171,906
...	...	...	...		8,474,593	...	9,702,424	(4,544,879)
...	...	...	...		1,507,492	...	99,573	866,496
...	...	...	...		2,231,305,715	130,399,125	9,801,997	1,963,935,349
...	...	...	...		(1,170)	...	47,532	(70)
19,182,270	2,174,195,000	20,158,257	2,371,506,837		2,231,305,715	130,399,125	9,801,997	1,963,935,349
46,362	...	...	46,362		(1,170)	...	47,532	(70)
...	40,800,000	...	40,800,000		43,114,821	4,807,046	...	38,306,049

(S)	Contributions to employee benefit plans	5,400,756	...	...	5,118,244
(S)	Spending of proceeds from the disposal of surplus Crown assets	18,002	...	...	5,367
	Total Agency—Budgetary	48,533,579	4,807,046	13,835	43,429,660
	Office of the Correctional Investigator				
45	Program expenditures	3,341,000	...	...	2,753,836
	Transfer from: TB Vote 5 ⁽¹⁾	60,269	...	...	...
	TB Vote 15 ⁽¹⁾	21,536	...	...	...
	TB Vote 25 ⁽¹⁾	138,650	...	...	...
	TB Vote 30 ⁽¹⁾	194,529	...	...	...
	Total—Vote 45	414,984	...	...	...
(S)	Contributions to employee benefit plans	21,419	473,419	...	368,364
	Total Agency—Budgetary	436,403	4,229,403	...	3,122,200
	Royal Canadian Mounted Police				
50	Operating expenditures	1,840,815,000	...	...	...
50b	Transfer of \$220,000 from Public Safety and Emergency Preparedness Vote 1, \$39,761,069 from Public Safety and Emergency Preparedness Vote 1, \$88,481 from National Defence Vote 5, and \$50,000 from Health Vote 40	36,548,515	...	...	...
50c	Transfer of \$17,824,560 from Public Safety and Emergency Preparedness Vote 55, and \$10,000 from Privy Council Vote 1	5,726,362	...	...	...
	Transfer from: Vote 1	39,981,069	...	...	...
	Vote 1 (Privy Council)	10,000	...	...	...
	Vote 5 (National Defence)	88,481	...	...	...
	Vote 40 (Health)	50,000	...	...	...
	Vote 55	17,824,560	...	...	...
	TB Vote 5 ⁽¹⁾	2,177,769	...	...	...
	TB Vote 15 ⁽¹⁾	24,891,316	...	...	...
	TB Vote 25 ⁽¹⁾	150,028,900	...	...	...
	TB Vote 30 ⁽¹⁾	63,431,529	...	...	...
	Transfer to: Vote 1	(1,837,500)	...	...	...
	Vote 1 (Foreign Affairs and International Trade)	(58,900)	...	...	...
	Vote 1 (National Defence)	(680,000)	...	...	...
	Vote 1 (Treasury Board)	(201,451)	...	...	...
	Vote 1 (Public Works and Government Services)	(2,883,523)	...	...	...
	Vote 5	(50,000)	...	...	...
	Vote 5 (National Defence)	(66,000)	...	...	...
	Vote 60	(1,801,500)	...	...	...
	Total—Vote 50	2,173,994,627	...	...	...
55	Capital expenditures	328,965,000	...	...	1,769,949,294
55b	Transfer of \$1,641,000 from National Defence Vote 5	78,005,718	...	...	...
	Transfer from Vote 5 (National Defence)	1,641,000	...	...	...

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year			Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers			\$	\$	\$	
\$	\$	\$	\$	\$					\$
...	...	...	(17,824,560)	(17,824,560)					
...	328,965,000	78,005,718	(16,183,560)	390,787,158		289,150,480	101,636,678	...	233,681,595
...	88,297,000	...	...	88,297,000	60				
...	...	1	...	1	60b				
...	...	...	1,801,500	1,801,500					
...	88,297,000	1	1,801,500	90,098,501		89,643,724	454,777	...	77,459,366
...	61,564,000	...	11,806,351	73,370,351	(S)				
...	333,518,000	...	(22,524,859)	310,993,141	(S)	73,370,351	...	...	63,309,717
...	23,000,000	...	(4,115,209)	18,884,791	(S)	310,993,141	...	...	283,245,746
...	...	...	83,285	83,285	(S)	18,884,791	...	...	19,623,840
4,059,740	...	...	11,618,497	15,678,237	(S)	83,285	...	...	662,092
4,059,740	2,676,159,000	120,280,596	273,390,755	3,073,890,091		11,765,821	...	3,912,416	7,881,243
						2,895,649,560	174,328,115	3,912,416	2,455,812,893
Total Agency—Budgetary									
Royal Canadian Mounted Police External Review Committee									
...	1,333,000	...	...	1,333,000	65				
...	...	...	14,460	14,460					
...	...	...	52,200	52,200					
...	1,333,000	...	66,660	1,399,660					
...	152,000	...	7,203	159,203	(S)	1,233,883	165,777	...	1,062,058
...	...	...	...	...		159,203	...	...	151,860
...	1,485,000	...	73,863	1,558,863					
Total Agency—Budgetary						1,393,086	165,777	...	1,213,918
Royal Canadian Mounted Police Public Complaints Commission									
...	7,934,000	...	...	7,934,000	70				
...	...	...	91,098	91,098					
...	...	...	252,550	252,550					
...	...	...	203,378	203,378					
...	7,934,000	...	547,026	8,481,026					
...	...	...	...	...		7,564,584	916,442	...	6,229,835
...					

[illegible]

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Program Activity

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Emergency management	89,107,647	79,627,008	...	...	139,214,500	129,282,480	...	...	...	...	228,322,147	208,909,488
Law enforcement	32,257,809	30,342,965	...	...	76,796,753	84,257,413	...	...	...	...	109,054,562	114,600,378
Crime prevention	13,863,785	12,517,918	...	...	32,177,859	20,911,245	...	...	...	...	46,041,644	33,429,163
Corrections	8,236,190	7,082,724	...	...	3,147,664	2,761,799	...	...	...	...	11,383,854	9,844,523
National security	9,734,709	8,784,481	...	...	327,867	241,317	...	...	...	...	10,062,576	9,025,798
Interoperability	14,042,614	12,476,917	...	...	...	...	...	...	...	...	14,042,614	12,476,917
Border management	3,986,518	3,544,801	...	...	...	...	...	...	...	...	3,986,518	3,544,801
Total Department—Budgetary	171,229,272	154,376,814	...	...	251,664,643	237,454,254	...	...	...	...	422,893,915	391,831,068
Canada Border Services Agency												
Access	750,838,183	860,313,633	40,404,951	19,611,586	...	...	19,761,022	19,761,022	...	...	771,482,112	860,164,197
Security	537,559,319	465,091,896	59,840,879	12,149,321	...	...	...	...	...	...	597,400,198	477,241,217
Science and technology based innovation	472,673,096	288,991,573	15,258,995	21,239,067	...	...	...	...	...	...	487,932,091	310,230,640
Sub-total	1,761,070,598	1,614,397,102	115,504,825	52,999,974	...	...	19,761,022	19,761,022	...	...	1,856,814,401	1,647,636,054
Revenues netted against expenditures	(19,761,022)	(19,761,022)	...	...	...	...	(19,761,022)	(19,761,022)	...	...	...	...
Total Agency—Budgetary	1,741,309,576	1,594,636,080	115,504,825	52,999,974	...	...	...	...	...	...	1,856,814,401	1,647,636,054
Canadian Security Intelligence Service—												
Budgetary	453,003,709	427,870,150	20,854,000	2,648,332	...	...	...	...	...	...	473,857,709	430,518,482
Correctional Service												
Custody	1,506,605,513	1,190,526,294	252,571,000	73,541,245	309,000	91,712	...	...	...	...	1,759,485,513	1,264,159,251
Correctional interventions—												
Budgetary	449,352,828	468,498,958	16,229,000	57,393,635	1,470,000	956,834	...	...	...	...	467,051,828	526,849,427
Non-budgetary	...	...	...	...	...	...	...	...	...	...	46,362	(1,170)
Community supervision	124,250,479	362,668,257	2,461,000	68,517,314	81,000	636,873	...	...	...	...	126,792,479	431,822,444
CORCAN (SOA)	101,927,017	104,146,720	...	...	...	...	...	...	...	...	18,177,017	8,474,593
Sub-total—							83,750,000	95,672,127	...	...	...	...
Budgetary	2,182,135,837	2,125,840,229	271,261,000	199,452,194	1,860,000	1,685,419	...	...	...	...	2,371,506,837	2,231,305,715
Non-budgetary	(83,750,000)	(95,672,127)	...	...	...	...	(83,750,000)	(95,672,127)	...	...	46,362	(1,170)
Revenues netted against expenditures	...	...	...	...	...	...	...	...	...	...	...	...
Total Agency—	2,098,385,837	2,030,168,102	271,261,000	199,452,194	1,860,000	1,685,419	...	...	...	...	2,371,506,837	2,231,305,715
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	46,362	(1,170)

Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Royal Canadian Mounted Police												
External Review Committee												
Independent and impartial case review	1,240,514	1,191,045	...	...	...	...	...	...	...	...	1,240,514	1,191,045
Outreach and information dissemination	318,349	202,041	...	...	...	...	...	...	...	...	318,349	202,041
Total Agency—Budgetary	1,558,863	1,393,086	...	...	...	...	...	...	...	...	1,558,863	1,393,086
Royal Canadian Mounted Police Public Complaints Commission—												
Budgetary	9,258,187	8,341,745	...	...	...	...	...	...	...	...	9,258,187	8,341,745
Total Ministry—												
Budgetary	7,106,448,948	6,766,821,740	798,406,983	544,250,980	362,507,935	347,668,188	...	...	...	...	8,267,363,866	7,658,740,908
Non-budgetary	...	...	...	...	...	...	...	...	46,362	(1,170)	46,362	(1,170)

Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities		
	As shown in		Total available for use	Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates				
\$	\$	\$	\$	\$	\$	\$
Department Grants						
...	18,960,000	...	6,360,000	842,571	5,517,429	...
...	834,542	...	834,542	796,481	38,061	...
...	509,795	...	509,795	509,795	...	...
...	500,000	...	...	...	...	...
...	500,000	...	500,000	500,000	...	...
...	451,807	...	451,807	451,807	...	...
...	154,000	...	154,000	154,000	...	...
...	21,910,144	...	8,810,144	3,254,654	5,555,490	5,150,376
Total—Grants						
Contributions						
...	130,000,000	...	130,000,000	120,490,936	9,509,064	...
...	105,000,000	1,061,069	74,602,040	74,398,823	203,217	...
...	12,572,000	7,967,899	24,267,859	19,050,822	5,217,037	...
...	8,471,000	...	8,390,726	7,988,694	402,032	...
...	2,362,000	1,131,600	3,642,100	3,161,141	480,959	...
...	1,000,000	...	1,500,000	1,017,853	482,147	...
...	...	500,000	301,500	300,000	1,500	...
...	...	...	70,000	11,057	58,943	...
...	...	...	70,000	...	...	912,470

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year	Variance		Available for use in subsequent years
	Main Estimates	Supplementary Estimates			\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	80,274	80,274	...	...	142,220
...	...	...	...	7,700,000	(7,700,000)	(1)	...
...	259,405,000	10,660,568	242,854,499	234,199,600	8,654,899	...	172,183,057
...	281,315,144	10,660,568	251,664,643	237,454,254	14,210,389	...	177,333,433
Correctional Service							
Grants							
...	200,000	...	...	...	200,000	...	...
...	122,000	(122,000)	...	...	...	...	34,480
...	100,000	...	100,000	...	100,000	...	115,559
...	87,000	...	87,000	84,212	2,788	...	60,000
...	...	122,000	122,000	...	122,000	...	...
...	509,000	...	509,000	84,212	424,788	...	210,039
Contributions							
...	1,351,000	...	1,351,000	1,601,207	(250,207)	...	1,128,911
...	1,351,000	...	1,351,000	1,601,207	(250,207)	...	1,128,911
...	1,860,000	...	1,860,000	1,685,419	174,581	...	1,338,950
Royal Canadian Mounted Police							
Grants							
...	69,325,000	1	4,059,516	73,378,038	6,479	...	62,016,138
...	23,000,000	...	(4,115,209)	18,884,791	...	...	19,623,840
...	2,185,000	...	(86,016)	2,020,476	78,508	...	2,176,625

		Grant to promote Law Enforcement through crime prevention, training and public relations						
...	1,000,000	...	...	1,000,000	...	656,214	343,786	599,332
...	95,510,000	1	(141,709)	95,368,292	Total—Grants	94,039,519	428,773	84,415,935
Contributions								
Contributions to the provinces and territories and to aboriginal and/or other communities and organizations (not for profit)								
...	15,787,000	...	(2,172,000)	13,615,000	Total—Contributions	13,588,996	26,004	12,667,270
...	15,787,000	...	(2,172,000)	13,615,000	Total Agency	13,588,996	26,004	12,667,270
...	111,297,000	1	(2,313,709)	108,983,292	Total Ministry	108,528,515	454,777	97,083,205
...	394,472,144	10,660,569	(42,624,778)	362,507,935		347,668,188	14,839,747	275,755,588

(S) Statutory transfer payment.

(1) The source of authorities for the contributions under the Security Cost Framework Policy is Vote 5.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Canada Border Services Agency			
Budgetary (respendable revenues)			
Access	19,761,022	19,761,022	20,733,636
Total Agency—Budgetary	19,761,022	19,761,022	20,733,636
Correctional Service			
Budgetary (respendable revenues)			
CORCAN (SOA)	83,750,000	95,672,127	94,311,557
Non-budgetary (respendable receipts)			
Parolees' Loan Account	...	1,274	1,230
Total Agency—Budgetary	83,750,000	95,672,127	94,311,557
Non-budgetary	...	1,274	1,230
Royal Canadian Mounted Police			
Budgetary (respendable revenues)			
Community, contract and aboriginal policing	1,522,271,465	1,395,187,765	1,322,971,143
Federal and international operations	3,058,832	1,097,349	8,529,320
Technical policing operations	1,183,712	304,819	2,369,256
Protective policing services	30,891,407	25,871,276	7,910,711
National police services	5,367,509	6,376,756	8,080,386
Criminal intelligence operations	321,204	121,928	947,702
Policing support services	301,204	232,497	983,278
Total Agency—Budgetary	1,563,395,333	1,429,192,390	1,351,791,796
Total Ministry—Budgetary	1,666,906,355	1,544,625,539	1,466,836,989
Non-budgetary	...	1,274	1,230

Revenues

	Current year	Previous year
	\$	\$
Department		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	640,634	458,158
Adjustments to prior year's payables	14,910,478	4,478,751
Miscellaneous revenues	15,551,112	4,936,909
	59,973	76,170
Total Department	15,611,085	5,013,079
Canada Border Services Agency		
Tax revenues—		
Goods and services tax (GST)/Harmonized sales tax (HST)	17,355,644,966	19,502,797,448
Less: Government tax remission order	89,362,714	54,350,640
	17,266,282,252	19,448,446,808
Excise tax—Motive fuel—Gasoline	34,448,009	91,954,994
Customs import duties	4,035,892,053	3,902,834,236
Excise duties—		
Matured spirits	8,068	5,057
Unmatured spirits	346,568	317,303
Beer	8,182	6,410
Cigarettes	1,150,911,725	1,190,758,293
Cigars	43,653,017	42,695,920
Canadian raw leaf tobacco	43,668,339	1,616,194
	1,238,596,499	1,235,399,177
Other excise taxes and duties—		
Manufacturers' taxes—		
Jewellery	30,354	91,494
Automobiles	8,356,017	4,723,263
Automotive air conditioners	28,152,685	35,872,313
Wines	2,736,153	2,773,292
Sundries	7,920,687	2,587,199
	47,195,896	46,047,561
Total tax revenues	22,622,414,709	24,724,682,776

Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Other revenues—			Other fees and charges	626,658	535,645
Refunds of previous years' expenditures—	259,154	297,515			
Refunds of previous years' expenditures	671,235	2,307,941		2,331,603	2,039,125
Adjustments to prior year's payables			Proceeds from the disposal of surplus Crown assets		
				2,128,319	654,788
			Miscellaneous revenues	52,589	31,533
Sales of goods and services—			Total Agency	6,641,923	6,671,477
Rights and privileges	1,658,855	1,315,603	Correctional Service		
Lease and use of public property	...	(7)	Other revenues—		
Services of a regulatory nature	9,172,062	7,381,421	Refunds of previous years' expenditures—		
Services of a non-regulatory nature	13,695,879	11,491,241	Refunds of previous years' expenditures	1,558,373	906,840
Sales of goods and information products	...	141	Adjustments to prior year's payables	1,402,528	1,736,599
Other fees and charges	199,511	307,802			
	24,726,307	20,496,201		2,960,901	2,643,439
Proceeds from the disposal of surplus Crown assets	275,447	137,716	Sales of goods and services—		
			Lease and use of public property—		
Miscellaneous revenues—			Rentals	38,906	65,545
Interest and penalties	23,203,691	30,153,943	Board and lodging—Inmates	648,117	645,441
Sundries—				687,023	710,986
Court fines	559,070	1,211,989	Services of a non-regulatory nature—		
Seizures	46,457,145	22,134,611	Meal sales	9,921	9,117
Other	3,388,526	4,211,911	Psychiatric services—Contracted	963,828	1,201,599
	50,404,741	27,538,511	Inmate maintenance—Contracted (federal-provincial agreements)	1,737,862	4,147,270
	73,608,432	57,712,454	Laundry service	...	1,185
Total other revenues	99,540,575	80,951,827	Access to information fees	3,110	2,974
Total Agency	22,721,955,284	24,805,634,603	CORCAN sales—Training fee	24,203,000	23,308,000
				26,917,721	28,670,145
Canadian Security Intelligence Service			Sales of goods and information products—		
Other revenues—			Sale of manufactured products	1,684,113	2,362,827
Return on investments—			CORCAN sales—Sale of manufactured products	70,271,069	71,055,345
Cash and accounts receivable—				71,955,182	73,418,172
Interest on bank deposits	28,797	66,623	Other fees and charges	499,565	(707,777)
				100,059,491	102,091,526
Refunds of previous years' expenditures—			Proceeds from the disposal of surplus Crown assets		
Refunds of previous years' expenditures	1,334,642	217,541		601,812	1,020,671
Adjustments to prior year's payables	765,973	3,661,867	Miscellaneous revenues—		
	2,100,615	3,879,408	Fines and forfeitures	182,721	218,027
			Provincial sales tax commissions	4,873	852
Sales of goods and services—			Telephone commissions	19,271	102,757
Lease and use of public property	62,190	62,190			
Services of a regulatory nature	1,642,755	1,441,290			

Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Claims for the Crown	74,139	31,985	Refunds of previous years' expenditures—		
Sundries	387,271	218,097	Repayment for operating expenditures and management	12,850,077	7,299,987
			goods or service	739,411	542,411
			Repayment for repairs to motor vehicles	26,539	9,412
			Sundries	605,720	679,274
			Adjustments to prior year's payables		
Total Agency	104,290,479	106,327,354		14,221,747	8,531,084
National Parole Board					
Other revenues—			Sales of goods and services—		
Refunds of previous years' expenditures—			Services of a regulatory nature—		
Refunds of previous years' expenditures	15,851	16,430	Access to information	7,520,883	7,079,671
Adjustments to prior year's payables	3,240	87,442	Services of a non-regulatory nature—		
			Police services to local governments	498,246,791	487,572,470
			Police services to provincial and territorial		
			governments		
Sales of goods and services—			Other fees	1,022,461,490	913,504,468
Services of a non-regulatory nature	1,335,695	1,438,491	Other revenues from rights and royalties	2,809,795	2,983,000
Other fees and charges—			License fees	621,600	387,130
Deferred revenues	...	(351,210)	Paid parking	414	1,617
			Rental of residential buildings	87,756	85,795
			Rental of non-residential buildings	8,037,626	7,322,129
			Sale of kit and clothing to members	112,080	104,116
Proceeds from the disposal of surplus Crown assets	29,010	6,531	Sales of information products	238,099	281,870
Miscellaneous revenues	...	163	Sales of other goods	96,283	89,262
			Sundries	3,475,429	3,915,084
Total Agency	1,383,796	1,197,847		13,509,779	12,453,715
				1,549,697,142	1,428,700,656
Office of the Correctional Investigator			Other fees and charges—		
Other revenues—			Deferred revenues	51,675,766	6,275,202
Refunds of previous years' expenditures—			Sundries	6,849,779	3,462,207
Refunds of previous years' expenditures	1,265	77,519		58,525,545	9,737,409
Adjustments to prior year's payables	19,594	8,204		1,615,743,570	1,445,517,736
			Proceeds from the disposal of surplus Crown assets		
				11,618,497	8,398,049
Miscellaneous revenues	20,859	85,723	Total Agency	1,641,599,456	1,462,453,021
	5	10			
Total Agency	20,864	85,733	Royal Canadian Mounted Police External		
			Review Committee		
Royal Canadian Mounted Police			Other revenues—		
Other revenues—			Refunds of previous years' expenditures—		
Return on investments—			Adjustments to prior year's payables	29,419	23,268
Other accounts—			Miscellaneous revenues	10	...
Loans and advances to persons posted abroad—					
Interest	15,642	6,152	Total Agency	29,429	23,268

Revenues—Concluded

	Current year	Previous year
	\$	\$
Royal Canadian Mounted Police Public Complaints Commission		
Other revenues—		
Refunds of previous years' expenditures—	1,300	2,222
Refunds of previous years' expenditures	19,883	65,105
Adjustments to prior year's payables		
	21,183	67,327
Miscellaneous revenues	4,012	946
Total Agency	25,195	68,273
Ministry Summary		
Tax revenues	22,622,414,709	24,724,682,776
Other revenues—		
Return on investments	44,439	72,775
Refunds of previous years' expenditures	35,855,316	22,876,486
Sales of goods and services	1,744,196,666	1,571,231,869
Proceeds from the disposal of surplus Crown assets	14,653,085	10,217,755
Miscellaneous revenues	74,393,296	58,392,994
Total other revenues	1,869,142,802	1,662,791,879
Total Ministry	24,491,557,511	26,387,474,655

SECTION 23

2008-2009

PUBLIC ACCOUNTS OF CANADA

Public Works and Government Services

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Details of spendable amounts	23.10
Revenues	23.10

Strategic Outcome

Quality services; departments and agencies benefit from a range of efficient government-wide central services.

Program Activity Descriptions

Acquisition services

This program activity is the government's primary procurement service provider offering federal organizations a broad base of procurement means such as specialized contracts, standing offers, supply arrangements and electronic marketplaces. These services involve military and Major Crown Project procurements as well as specialized services such as marine inspection and technical services, management of seized property, travel management, standards for and certification of goods and services, surplus asset disposal, procurement of vaccines and drugs on behalf of provinces and territories, and the registration of quality (ISO 9000) and environmental (ISO 14001) management services. Acquisition Services also supports the development of professional procurement initiatives such as certification standards for procurement professionals.

Optional Services Revolving Fund

This program activity provides federal organizations with specialized services such as travel services, vaccine procurement, communications procurement and a payment mechanism for taxi invoices.

Defence Production Revolving Fund

Legacy fund presently unused. Maintained to provide for acquisition services of military supplies in the event of emergency.

Federal accommodation and holdings

This program activity manages real property assets under the custody of PWGSC on behalf of federal organizations. It provides work environments and facilities that enable federal organizations to deliver programs and services. The real property accommodations and holdings are managed as an investment on behalf of the taxpayer.

Real Property Services Revolving Fund

This program activity provides services on a fee-for-service basis, to federal organizations requesting services beyond those funded by the Federal Accommodation and Holdings program, and on an optional basis for other federal organizations.

Real Property Disposition Revolving Fund

This program activity provides custodial federal organizations with an optional self-funding mechanism for routine disposals of all federal real property assets that are surplus. These services are necessary so that all custodians realize value from surplus properties. The Fund is governed by specific TB Terms and Conditions.

Information technology infrastructure services

This program activity provides leadership in supporting government-wide IT transformation initiatives. It works closely with client federal organizations to understand and respond to their IT requirements, while delivering secure IT services and solutions. IT services include the brokering, developing and/or managing of voice and data networks, data centres, distributed computing, applications, shared access and information management enablers.

Telecommunications and Informatics Common Services Revolving Fund

This program activity provides federal organizations with secure telecommunications and shared network infrastructure, facilities and services through a fully compensatory client-paid Revolving Fund.

Linguistic services

This program activity provides translation, revision, interpretation, terminology and other linguistic services to enable Parliament to function in both official languages; offers conference interpretation to the judiciary and federal organizations in both official languages or any other languages required; and ensures terminology standardization in the federal public service. It is mandated under the *Translation Bureau Act*.

Translation Bureau Revolving Fund

This program activity delivers translation, revision, techno linguistic and other linguistic services to the judiciary and federal organizations, and upon request, to the other governments in Canada and international organizations, on a cost-recovery basis. It is mandated under the *Translation Bureau Act*.

Consulting and Audit Canada Revolving Fund

This program activity provides consulting and audit services to federal organizations and, upon request, to provincial, territorial, municipal and Aboriginal governments in Canada and to foreign governments and international organizations, on an optional and fee-for-service basis.

Information services

This program activity includes the delivery of a broad range of services to enhance government communications, shared corporate administrative systems and human resource services, and industrial security. Through communication and information products and services, it provides government communications responsive to

Strategic Outcome

the diverse information needs of Canadians. Through shared services, it provides centralized support to federal corporate administrative systems as well as consolidated human resource services to small departments. By the management and delivery of security programs, it ensures that government classified and protected information and assets are safeguarded and that controlled goods are protected against unauthorized possession, examination, or transfer while in the custody of private sector companies.

Receiver general services

This program activity maintains operations for the Departmental Financial Management System, provides optional document-imaging services and bill payment services for federal organizations, and offers optional payment-related printing such as tax information statements and pay statements. Optional services are provided on a cost-recovery basis.

Public service compensation services

This program activity distributes third-party information to public servants and pensioners, and provides pension services to Canadian Forces annuitants.

Greening of government operations services

This program activity delivers a range of services to PWGSC and interdepartmental clients. It directly supports the implementation of the government's environmental and sustainable development objectives by helping it attain social and environmental benefits. The services include the provision of technical support towards pollution prevention and contaminated sites remediation, sustainable building design, environmental assessment, and wastewater management. These services are delivered nationally on an optional, fee-for-service basis.

Sound stewardship: Canadians benefit from the application of sound stewardship and oversight in the provision of government-wide central services.

Program Activity Descriptions

Acquisition stewardship

This program activity includes acquisition policy, contract quality assurance, professional development, vendor performance and review, and other management and administrative activities to support program delivery.

Real property stewardship

This program activity provides strategic leadership and proactive management of the resources and real property assets to support the delivery of government programs.

Information technology infrastructure stewardship

This program activity provides advice, leadership and reporting on government IT infrastructure activities to federal organizations in a manner that promotes safeguarding information from a whole-of-government perspective.

Business integration performance management

The Department will determine customer departments' strategic business needs; gather information on customers' upcoming requirements and communicate it to the business line branches; communicate business line information to our customers to align their service delivery expectations with PWGSC's evolving service delivery capacity; develop the infrastructure to effectively manage the Customer relationship function; and, from a departmental perspective measure and monitor customers' perceptions of the value of PWGSC's services and report the results to the business lines so that they can be incorporated into their service planning.

development and improvement processes. These activities are conducted and managed nationally through our National Capital area and regional offices.

Linguistic stewardship

This program activity exercises professional authority in the area of language services by taking an active role in establishing both professional and quality assurance standards for translation, interpretation, terminology and techno linguistics services within the government. It helps to ensure and develop the bilingual, Aboriginal and foreign language translation capacity that the Government and Canada requires to support the country's social, economic, international and security-related objectives. It derives its authority from the *Translation Bureau Act*.

Information stewardship

This program activity provides advice, coordination and reporting on government communications activities in a manner that promotes, from a whole-of-government perspective, transparency, accountability and compliance with acts and policies.

Receiver general stewardship

Receiver General Stewardship maintains support for the Consolidated Revenue Fund and the Accounts of Canada (revenue collection, cash management operations, payment services, Public Accounts, monthly statement of financial operations, central accounts).

Public service pay stewardship

This program activity administers the government's payroll processes; develops and maintains computer systems and national service office infrastructure; provides training and advice to departmental compensation advisors; and liaises with compensation advisors, the Treasury Board Secretariat and insurance companies regarding insurance plans.

Public service pension stewardship

This program activity administers the government's pension processes; develops and maintains computer systems; provides advice and training; delivers insurance services; and liaises with pensioners, insurance companies and occasionally employees. It also develops insurance procedural directives and training courses for delivery to the compensation community.

Greening of government operations stewardship

This program activity provides interdepartmental leadership, functional guidance and advice on a range of greening activities. It supports the Treasury Board Secretariat in the ongoing development of greening policy and performance management instruments. It puts in place programs, initiatives, policies, tools and management frameworks that are needed to green PWGSC's services and operations. It also develops PWGSC's sustainable development strategies, monitors performance, and drafts the department's annual Sustainable Development Performance Report.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$
...	1,975,859,000	...	...	1	Operating expenditures		
...	...	...	...	1a	Transfer of \$250,000 from Canadian Heritage Vote 1		
...	...	30,122,523	...	1b	Transfer of \$1,768,452 from Public Works and Government Services Vote 5, and \$2,883,523 from Public Safety and Emergency Preparedness Vote 50		
...	...	93,040,224	...		Transfer from: Vote 1 (Canadian Heritage) Vote 5		
...	...	...	...		Vote 50 (Public Safety and Emergency Preparedness)		
...	...	...	...		TB Vote 5 ⁽¹⁾		
...	...	...	...		TB Vote 15 ⁽¹⁾		
...	...	...	...		TB Vote 25 ⁽¹⁾		
...	...	...	...		TB Vote 30 ⁽¹⁾		
...	...	...	...		Transfer to: Vote 1 (Canada Revenue Agency) Vote 1 (Canadian Heritage)		
...	...	...	...		Vote 1 (Treasury Board)		
...	...	...	...		Vote 5		
...	...	...	...		Vote 5 (Canadian Heritage)		
...	1,975,859,000	123,162,747	70,855,918		Total—Vote 1	1,994,783,022	1,938,091,991
...	290,880,000	...	...	5	Capital expenditures		
...	...	...	...	5a	Transfer of \$1,451,471 from Public Works and Government Services Vote 1		
...	...	112,724,000	...	5b	Transfer of \$1,513,723 from Public Works and Government Services Vote 1		
...	...	16,805,000	...		Transfer from Vote 1		
...	...	2,965,194	...		Transfer to Vote 1		
...	...	(1,768,452)	...		Total—Vote 5	373,653,472	304,834,669
...	290,880,000	129,529,000	1,196,742	(S)	Contributions to employee benefit plans		
...	79,745,000	...	21,907,541	(S)	Minister of Public Works and Government Services—Salary and motor car allowance	101,652,541	110,317,154
...	76,422	...	(865)	(S)	Translation Bureau Revolving Fund	75,557	74,324
30,736,134	2,000,000	...	(2,000,000)	(S)	Transfer from TB Vote 30 ⁽¹⁾		
...	...	1,414,590	1,414,590		Total	4,723,406	3,281,823
30,736,134	2,000,000	...	(585,410)	(S)	Real Property Disposition Revolving Fund	(11,224,741)	(8,711,496)
6,308,754	(5,500,000)	...	5,500,000	(S)	Optional Services Revolving Fund	2,835,928	38,729,648
41,565,576	...	...	...	(S)	Consulting and Audit Canada Revolving Fund	3,717,957	20,908,455
24,626,412	...	...	...				(19,821)

Ministry Summary—Concluded

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments, warrants and transfers		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
150,504,120	(S)	(3,224,407)	...	153,728,527	(504,120)
30,203,810	(S)	(7,102,722)	...	37,306,532	(670,215)
100,000,000	(S)	...	...	100,000,000	...
...	(S)	412,588	...	...	2,707,212
87,451	259,244	(S)	226,604	...	120,091	447,386
...	247	(S)	247	...	...	2,446
...	469,199,199	(S)	469,199,199	...	...	459,675,852
...	(470,372,938)	(S)	(470,372,938)	...	...	(458,060,165)
...	15,365	(S)	15,365	...	...	21,937
384,032,257	2,343,060,422	252,691,747	98,387,631		Total budgetary	2,459,371,078	384,280,060	2,348,169,808
5,422,207	LJ5b	Imprest funds, accountable advances and recoverable advances. Limit \$22,000,000 (Net)	...	5,476,802	5,858,272
48,908,440	(S)	(L) <i>Seized Property Management Act</i> , 1993 section 12, subsections 1, 2, 3 and 4. Limit \$50,000,000 (Net)	(54,595)	...	...
54,330,647		Total non-budgetary	2,127,187	46,781,253	(941,649)
...			2,072,592	52,258,055	4,916,623
384,032,257	2,343,060,422	252,691,747	98,387,631		Total Ministry—	2,459,371,078	384,280,060	2,348,169,808
54,330,647		Budgetary	2,072,592	52,258,055	4,916,623
...		Non-budgetary	...	...	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

(2) Any year-end accumulated surplus in excess of \$5,000,000 will be deposited to the Consolidated Revenue Fund as approved by Treasury Board, January 19, 1995.

Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Federal accommodation and holdings	2,313,133,604	2,230,065,579	415,000,742	367,339,278	(1,173,739)	(1,173,739)	897,356,398	897,356,398	...	...	1,829,604,209	1,698,874,720
Acquisition services	264,406,851	257,033,375	...	...	...	...	73,948,076	73,948,076	...	...	190,458,775	183,087,299
Information technology infrastructure services	287,725,967	279,894,045	6,605,000	6,314,194	...	...	238,250,558	238,250,558	...	...	56,080,409	47,957,681
Receiver General stewardship	153,048,415	138,785,999	...	...	...	...	19,800,815	19,800,815	...	...	133,247,600	118,985,184
Linguistic services	68,557,081	60,882,865	...	...	...	...	...	...	...	...	68,557,081	60,882,865
Greening of government operations services	54,403,638	15,868,541	...	...	...	...	...	...	...	...	54,403,638	15,868,541
Real property stewardship	71,231,777	54,421,435	...	...	...	...	1,939,898	1,939,898	...	...	69,291,879	52,481,537
Acquisition stewardship	53,582,891	59,331,570	...	...	...	...	3,158,195	3,158,195	...	...	50,424,696	56,173,375
Public service pay stewardship	47,020,405	46,348,292	...	...	...	...	7,092,804	7,092,804	...	...	39,927,601	39,255,488
Public service pension stewardship	134,518,664	130,909,289	...	...	...	...	97,896,726	97,896,726	...	...	36,621,938	33,012,563
Information services	83,207,202	82,332,933	...	...	...	...	40,385,407	40,385,407	...	...	42,821,795	41,947,526
Information technology infrastructure stewardship	146,132,192	142,964,168	...	...	...	...	73,701,513	73,701,513	...	...	72,430,679	69,262,655
Information stewardship	22,377,139	19,250,759	...	...	...	...	819,068	819,068	...	...	21,558,071	18,431,691
Receiver General services	14,686,264	20,303,926	...	...	...	...	4,907,729	4,907,729	...	...	9,778,535	15,396,197
Business integration performance management	47,338,623	47,338,623	...	...	...	...	40,523,502	40,523,502	...	...	6,815,121	6,815,121
Linguistic stewardship	3,014,389	2,946,348	...	...	...	...	...	...	...	...	3,014,389	2,946,348
Translation Bureau Revolving Fund	242,880,322	210,949,394	...	...	...	...	210,729,000	206,225,389	...	...	32,151,322	4,724,005
Greening of government operations stewardship	3,705,466	2,950,185	...	...	...	...	1,395,000	1,395,000	...	...	2,310,466	1,555,185
Public service compensation services	6,919,914	8,166,005	...	...	...	...	1,457,183	1,457,183	...	...	5,462,731	6,710,822
Telecommunications and Informatics Common Services Revolving Fund	227,526,260	232,801,630	...	...	...	...	197,320,000	239,904,092	...	...	30,206,260	(7,102,462)
Consulting and Audit Canada Revolving Fund	73,560,412	37,748,355	...	...	...	...	48,934,000	34,030,398	...	...	24,626,412	3,717,957
Real Property Services Revolving Fund	1,130,425,120	1,272,176,393	...	...	...	...	979,921,000	1,275,400,800	...	...	150,504,120	(3,224,407)
Defence Production Revolving Fund	100,000,000	...	...	...	...	...	...	...	...	...	100,000,000	...
Optional Services Revolving Fund	141,937,576	111,706,355	...	...	...	...	100,372,000	108,870,427	...	...	41,565,576	2,835,928

Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Real Property Disposition												
Fund	14,808,754	1,858,050	...	...	...	...	8,500,000	13,082,791	...	...	6,308,754	(11,224,741)
Imprest funds, accountable advances and recoverable advances	...	...	...	...	...	...	...	...	...	...	5,422,207	(54,595)
Seized property management	...	...	...	...	...	...	...	...	...	...	48,908,440	2,127,187
Sub-total—												
Budgetary	5,706,148,926	5,467,038,114	421,605,742	373,653,472	(1,173,739)	(1,173,739)	3,048,408,872	3,380,146,769	...	...	3,078,172,057	2,459,371,078
Non-budgetary	...	...	...	...	...	...	...	...	...	...	54,330,647	2,072,592
Revenues netted against expenditures	(3,048,408,872)	(3,380,146,769)	...	...	...	...	(3,048,408,872)	(3,380,146,769)	...	...	...	...
Total Ministry—												
Budgetary	2,657,740,054	2,086,891,345	421,605,742	373,653,472	(1,173,739)	(1,173,739)	...	...	...	...	3,078,172,057	2,459,371,078
Non-budgetary	...	...	...	...	...	...	...	...	...	...	54,330,647	2,072,592

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Adjustments, warrants and transfers	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$						
...	481,095,253	...	...	(11,896,054)	469,199,199	469,199,199	...	...	459,675,852
...	(481,095,253)	...	...	10,722,315	(470,372,938)	(470,372,938)	...	...	(458,060,165)
...	...	...	...	(1,173,739)	(1,173,739)	(1,173,739)	...	...	1,615,687

(S) Statutory transfer payment.

Details of Spendable Amounts

	Authorities available for use in the current year		Authorities used in the current year		Authorities available for use in the previous year	
	\$	\$	\$	\$	\$	\$
Budgetary (spendable revenues)						
Federal accommodation and holdings	897,356,398	897,356,398	756,396,757			
Acquisition services	73,948,076	73,948,076	82,371,055			
Information technology infrastructure services	238,250,558	238,250,558	249,646,583			
Receiver general stewardship	19,800,815	19,800,815	19,469,990			
Real property stewardship	1,939,898	1,939,898	3,340,013			
Acquisition stewardship	3,158,195	3,158,195	4,668,904			
Public service pay stewardship	7,092,804	7,092,804	6,705,609			
Public service pension stewardship	97,896,726	97,896,726	74,151,647			
Information services	40,385,407	40,385,407	5,802,781			
Information technology infrastructure stewardship	73,701,513	73,701,513	1,113,338			
Information stewardship	819,068	819,068	...			
Receiver General services	4,907,729	4,907,729	2,370,308			
Business integration performance management	40,523,502	40,523,502	38,580,987			
Translation Bureau Revolving Fund	210,729,000	206,225,389	215,319,516			
Greening of government operations stewardship	1,395,000	1,395,000	1,951,669			
Public service compensation services	1,457,183	1,457,183	3,386,888			
Telecommunications and Informatics Common						
Services Revolving Fund	197,320,000	239,904,092	197,368,365			
Consulting and Audit Canada Revolving Fund	48,934,000	34,030,398	35,303,492			
Real Property Services Revolving Fund	979,921,000	1,275,400,800	1,036,177,270			
Optional Services Revolving Fund	100,372,000	108,870,427	104,812,482			
Real Property Disposition Revolving Fund	8,500,000	13,082,791	11,163,513			
Business integration services	...	...	28,181,700			
Total budgetary	3,048,408,872	3,380,146,769	2,878,282,867			
Non-budgetary (spendable receipts)						
Imprest fund recovery	5,422,207	54,595	...			
Seized property recovery	...	39,700,508	43,460,476			
Total non-budgetary	5,422,207	39,755,103	43,460,476			
Total Ministry—Budgetary	3,048,408,872	3,380,146,769	2,878,282,867			
Non-budgetary	5,422,207	39,755,103	43,460,476			

Revenues

	Current year		Previous year	
	\$	\$	\$	\$
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	14,132,725	8,359,428		
Adjustments to prior year's payables	6,822,866	11,023,742		
Sales of goods and services—				
Lease and use of public property	20,955,591	19,383,170		
Services of a regulatory nature—				
Earnings from dry docks	755,518,328	439,675,228		
Sundries	4,765,636	6,371,551		
Services of a non-regulatory nature—				
Rentals, licences and permits	123,060,411	100,942,359		
Sales of goods and information products—	127,826,047	107,313,910		
Publications	1,121,003,919	1,278,111,797		
Sundries	13,082,791	11,163,513		
Other fees and charges	5,680,358	8,272,181		
Proceeds from the disposal of surplus Crown assets	1,086,957,113	899,137,258		
Miscellaneous revenues—	1,105,720,262	918,572,952		
Gifts to the Crown	290,015,942	142,027,039		
Net gain on exchange	3,400,084,498	2,885,700,926		
Sundries	259,244	262,284		
Total Ministry	34,581,961	1,390,256,155		
	3,455,881,294	4,295,602,535		

SECTION 24

2008-2009

PUBLIC ACCOUNTS OF CANADA

Transport

Department

Canada Post Corporation

Canadian Air Transport Security
Authority

Canadian Transportation Agency

Federal Bridge Corporation Limited

Marine Atlantic Inc.

National Capital Commission

Office of Infrastructure of Canada

Old Port of Montreal Corporation Inc.

Royal Canadian Mint

The Jacques Cartier and Champlain
Bridges Incorporated

Transportation Appeal Tribunal of
Canada

VIA Rail Canada Inc.

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Revenues	24.17

Department

Strategic Outcome

An efficient transportation system that contributes to Canada's economic growth and trade objectives.

Program Activity Descriptions

Transportation policy development and infrastructure programs

This program activity encompasses the development of transportation policies, legislation, programs and infrastructure support in such a manner that competition and market forces guide the growth and development of the national transportation system, and that a strong and healthy marketplace encourages existing competitors and new entrants to innovate and provide new services to meet the transportation needs of Canadians. Contributing activities under the policy element of this program activity include monitoring and analysis of the Canadian transportation system, annual reporting on the health of the system, economic studies and the development of new policies. Transport Canada also administers airport, port, highway and bridge subsidy programs and performs landlord and monitoring functions for the Department for ports, airports and air navigation system sites. Under the infrastructure element of this program activity, Transport Canada negotiates the divestiture of ports, airports and seaway lands to local interests, and operates airports and ports until their transfer, as well as federally owned remote airports and remote ports.

Strategic Outcome

A safe and secure transportation system that contributes to Canada's social development and security objectives.

Program Activity Descriptions

Transportation safety and security

The Transportation Safety and Security program activity is responsible for policies, rule making, monitoring and enforcement, and outreach in support of a safe and secure transportation system. The program activity develops national legislation, regulation and standards, and carries out monitoring, testing, inspection, enforcement, education and developmental activities to promote safety and security in all transportation modes. It also develops emergency preparedness plans and delivers aircraft services to government and other transportation bodies.

Strategic Outcome

An environmentally responsible transportation system that contributes to Canada's sustainable development objectives.

Program Activity Descriptions

Sustainable transportation development and the environment

This program activity encompasses the development and implementation of programs and policies to protect the natural environment and to achieve a more sustainable transportation system in Canada.

Canada Post Corporation

Strategic Outcome

Provision of parliamentary mailing privileges, services to the blind and declining transitional funding for the Canada Post Corporation pension plan.

Program Activity Descriptions

Concessionary governmental services

Payment associated with services provided at rates free of postage by the Corporation in support of government policy programs: Government Free Mail and Materials for the use of the Blind.

Transition funding for Canada Post Corporation pension plan

Payment for transitional support for the implementation of the Canada Post Corporation pension plan.

Canadian Air Transport Security Authority

Strategic Outcome

Critical elements of the air transportation system as assigned by the Government are secured.

Program Activity Descriptions

Securing critical elements of the Canadian air transportation system

The Canadian Air Transport Security Authority (CATSA) is a parent Crown corporation that provides effective and efficient screening of persons who access aircraft or restricted areas, the property in their possession or control, and the belongings or baggage that they give to an air carrier for transport.

Canadian Transportation Agency

Strategic Outcome

Transparent, fair and efficient economic regulation of the federal transportation system.

Program Activity Descriptions

Economic regulation of the federal transportation system

Economic regulation of Air, Rail and Marine transportation through the administration of laws, regulations, voluntary codes of practice, educational and outreach programs and through the resolution of disputes. As an independent quasi-judicial administrative tribunal, the Canadian Transportation Agency issues licenses, permits and approvals and makes decisions and orders on a wide range of matters affecting Canadian transportation.

Federal Bridge Corporation Limited

Strategic Outcome

Safe and efficient transit on the infrastructure maintained, operated and managed by the Federal Bridge Corporation Limited.

Program Activity Descriptions

Construction of a new low-level bridge in Cornwall, Ontario as well as related infrastructure improvements

This program activity encompasses the construction of a new low-level bridge in Cornwall, to replace the deteriorating North Channel Span of the Seaway International Bridge, as well as related infrastructure improvements on Cornwall Island.

Marine Atlantic Inc.

Strategic Outcome

A safe, reliable, efficient, affordable and environmentally responsible ferry service between the Island of Newfoundland and the Province of Nova Scotia.

Program Activity Descriptions

Ferry services

Marine Atlantic Inc. is a parent Crown corporation that fulfills Canada's constitutional obligation to Newfoundland and Labrador (NL) to provide a year-round ferry service between North Sidney, Nova Scotia and Port aux Basques, NL. It also operates a non-constitutional seasonal service between North Sydney and Argentina, NL.

National Capital Commission

Strategic Outcome

Optimum contribution of federal lands and public programs in creating a Capital as a source of pride and of national significance.

Program Activity Descriptions

Animating and promoting the capital

The objective is to generate pride and promote unity through programming in the Capital. The main products are a series of high-impact events (notably Canada Day and Winterlude), interpretative programs and commemorations. As well, this activity works to increase Canada-wide awareness of the Capital by means of national marketing and communications campaigns that present the Capital as a place where Canadians can experience Canadian heritage, culture and achievements.

Planning, design and land use

This activity guides the use and physical development of federal lands, coordinates development and ensures excellence in design and planning on federal lands in order that it is appropriate to the role and significance of the Capital. Products include long-term visionary plans, prepared in consultation with other planning jurisdictions and departments, to guide land uses, development and management of Capital lands as well as the identification of the National Interest Land Mass to be held in trust for future generations. Under the *National Capital Act*, the National Capital Commission (NCC) is responsible for the review and approval of all proposals for land-use changes, designs and land disposals on federal lands in Canada's Capital region (CCR) to ensure that they are appropriate to their significance, natural environment and heritage. The NCC develops strategies and facilitates federal involvement in CCR transportation and transit, and participates in joint studies with provincial and municipal partners to address inter-provincial and urban transportation issues. Programs also include management of the NCC's built heritage, cultural landscapes, archaeological assets and collections, as well as approval of heritage building designations in the Capital. Clients include the NCC, all government organizations with interests in CCR, Canadians, and other visitors, plus international and private agencies, all of whom benefit from a meaningful Capital of international quality.

Real asset management

The NCC manages and protects physical assets of national significance in CCR as a legacy for future generations of Canadians. Its objectives are to enhance the rich cultural heritage and natural environment of Canada's Capital and to optimize the contribution of the NCC's extensive lands and buildings in support of the programs and mandate of the Corporation, while ensuring NCC assets are appropriately accessible to the public. Environmental assets and liabilities are managed in a sustainable and responsible manner. The

NCC owns over 470 square kilometres or 10 percent of the CCR, as well as 27 roads and parkways, 570 kilometres of pathways, 1,639 buildings and 110 bridges. The NCC also manages close to 650 leases and the ground operations for most federal organizations in CCR. The NCC manages its assets through the application of relevant policies and regulations and by means of a life-cycle Maintenance and rehabilitation program. The NCC's duties with regard to its real asset base include: safeguarding and preserving the Capital's most treasured cultural, natural and heritage assets (including the Official Residences); the promotion and regulation of public activities on federal lands; natural resource protection and management; environmental stewardship; and the delivery of visitor and recreational services and programs. Where appropriate, the assets are used to generate a stream of revenues to complement federal appropriations in supporting the work of the Corporation (e.g. leasing, land use permits). Land and development projects are carried out to enhance the Capital for future generations. This activity is also responsible for the acquisition of national interest properties and disposal of surplus properties. These activities are carried out in close cooperation with the cities of Ottawa and Gatineau and federal organizations (e.g. Public Works and Government Services Canada, Royal Canadian Mounted Police). The NCC also pays Payments in Lieu of Taxes (PILT) to municipalities and school boards in Quebec. Clients include senior political figures (for Official Residences), government bodies at all levels, visitors to the Capital, local residents and all Canadians who benefit from a meaningful Capital.

Office of Infrastructure of Canada

Strategic Outcome

Improving the sustainability of cities and communities and Canada's local, regional and national public infrastructure to enhance the economic, social, cultural and environmental quality of life of Canadians.

Program Activity Descriptions

Infrastructure investments

Infrastructure investments are important to long-term economic growth and directly affect the quality of life in all Canadian communities. The reliable provision and effective management of potable water treatment plants, wastewater treatment facilities, highways, municipal roads and bridges, transit systems, and cultural and recreational facilities all impact on our quality of life, and may also have strong environmental implications. As such, the Government of Canada has introduced a host of infrastructure programs to deal with these public infrastructure pressures. Infrastructure investments contribute to the construction, renewal and / or enhancement of public infrastructure and build capacity in partnership with others.

Policy, knowledge and partnership development

The Program Activity "Policy, Knowledge, and Partnership Development" includes those activities that support policy and program development, knowledge generation and dissemination related to infrastructure, and partnership-building across the various levels of government and amongst stakeholder groups.

Old Port of Montreal Corporation Inc.

Strategic Outcome

An urban park dedicated to recreational, tourist and cultural activities that safeguard and promote the Old Port of Montreal's cultural heritage while facilitating public access to the waterfront.

Program Activity Descriptions

Management of the Old Port of Montreal as an urban park, a tourist destination offering recreational and cultural activities

The Old Port of Montreal Corporation Inc. (OPMC) is mandated to promote and develop the lands of the Old Port of Montreal in accordance with the approved Master Development Plan. The Plan is, among other things, to ensure free pedestrian access to the site, public sector control on its development and development of the historical, maritime and port character of the site. The OPMC administrators, manages, and maintains the property of Her Majesty under a management agreement with Public Works and Government Services Canada, the custodian of the property.

Royal Canadian Mint

Strategic Outcome

The strategic outcome of the Royal Canadian Mint (RCM) are to:

- elevate the RCM into a world-class brand that is recognized for quality, innovation and exceeding customer's expectations;
- ensure that Canadian circulation products and services are cost-effective, accessible, relevant and inspire Canadians to celebrate their history, culture and values;

Transportation Appeal Tribunal of Canada

Strategic Outcome

The Canadian transportation community with the opportunity to have enforcement and licensing decisions of the Minister of Transport reviewed by an independent body.

Program Activity Descriptions

Review and appeal hearings

Provides for the operation of an independent Tribunal to respond to requests from the transportation community for review of enforcement and licensing decisions taken by the Minister of Transport under various transportation Acts; and to conduct hearings into such appeals. At the conclusion of a hearing, the Tribunal may confirm the Minister's decision, substitute its own decision, or refer the matter back to the Minister for reconsideration.

VIA Rail Canada Inc.

Strategic Outcome

A national passenger rail transportation service that is safe, secure, efficient, reliable, and environmentally sustainable and that meets the needs of travellers in Canada.

Program Activity Descriptions

Operation of a national network of rail passenger services

Provision of year-round services in the Quebec City-Windsor Corridor, transcontinental passenger services between Halifax and Montreal and between Toronto and Vancouver, and the regional and remote services in northern and outlying areas of the country.

- ensure that foreign coinage, bullion and refinery services, collectible and other related and services are leaders in their respective markets;

- generate a profit and maintain long-term viability through an ongoing commitment to customer satisfaction, growth and efficiency;

- create an environment where all employees demonstrate the organization's values and celebrate their success; and

- ensure that health, safety and the environment are paramount considerations in providing an ideal workplace.

The Jacques Cartier and Champlain Bridges Incorporated

Strategic Outcome

Safe and efficient transit on the infrastructure maintained, operated and managed by the Jacques Cartier and Champlain Bridges Incorporated.

Program Activity Descriptions

Management of federal bridge, highway and tunnel infrastructure, and properties in the Montreal area

This program activity encompasses the operation and maintenance of the Jacques Cartier and Champlain bridges, the federally-owned section of the Honoré-Mercier Bridge, a section of the Bonaventure Expressway, the Melocheville Tunnel, and the Champlain Bridge Ice Control Structure by carrying out regular and major maintenance work.

Ministry Summary

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$		\$	\$	\$
...	315,257,000	...	...	I	Department		
...	315,257,000	Ia	Operating expenditures		
...	...	19,112,450	...	Ib	Operating expenditures		
...	...	3,102,008	...	Ic	Transfer of \$157,032 from Transport Vote 55		
...		Transfer of \$2,929,000 from Transport Vote 5, and \$25,000 from Transport Vote 10		
...	...	1	2,929,000		Transfer from: Vote 5		
...	25,000		Vote 10		
...	157,032		Vote 55		
...	151,357		TB Vote 5 (1)		
...	23,039,031		TB Vote 15 (1)		
...	32,083,100		TB Vote 25 (1)		
...	11,210,054		TB Vote 30 (1)		
...	(1,305,000)		Transfer to: Vote 1 (Fisheries and Oceans)		
...	(147,700)		Vote 1 (Foreign Affairs and International Trade)		
...	(1,740,800)		Vote 1 (Human Resources and Skills Development)		
...	(482,000)		Vote 1 (National Defence)		
...	(4,459,200)		Vote 10		
...	(450,000)		Vote 10 (Indian Affairs and Northern Development)		
...	(400,000)		Vote 70		
...	315,257,000	22,214,459	60,609,874		Total—Vote 1	357,274,048	304,312,315
...	78,248,000	...	...	5	Capital expenditures		
...	...	3,663,000	...	5b	Capital expenditures		
...	(2,929,000)		Transfer to: Vote 1		
...	(56,000)		Vote 1 (Foreign Affairs and International Trade)		
...	78,248,000	3,663,000	(2,985,000)		Total—Vote 5	66,234,815	72,694,763
...	471,691,039	...	...	10	Grants and contributions		
...	10a	Grants and contributions		
...	...	297,866,204	...	10b	Grants and contributions		
...	...	48,956,206	...	10c	Transfer of \$4,459,200 from Transport Vote 1		
...	...	1	...		Transfer from Vote 1		
...	4,459,200		Transfer to: Vote 1		
...	(25,000)		Vote 5 (Natural Resources)		
...	(30,000)		Vote 25 (Environment)		
...	(5,000,000)		Vote 35		
...	(7,000,000)		Total—Vote 10	442,724,599	316,324,028
...	471,691,039	346,822,411	(7,615,800)		Total—Vote 10	368,173,059	316,324,028

...	66,965,000	...	534,390	67,499,390	...	65,927,790
...	76,422	...	24,546	100,968	...	74,322
...	54,896,961	...	1,169,429	56,066,390	...	54,896,961
...	41,900,000	...	1,860,869	43,760,869	...	18,931,033
...	3,300,000	...	...	3,300,000	...	2,505,166
3,039,680	...	...	881,695	3,039,680	...	881,695
...	...	...	14,874	14,874	...	37,721
3,039,680	1,032,334,422	372,699,870	54,494,877	1,462,568,849	Total Department—Budgetary	881,695 835,704,099
Canada Post Corporation						
...	97,210,000	...	...	97,210,000	...	122,210,000
500,000,000	...	...	...	500,000,000	...	500,000,000
...	97,210,000	...	...	97,210,000	...	122,210,000
500,000,000	...	...	...	500,000,000	...	500,000,000
Canadian Air Transport Security Authority						
...	277,754,000	...	...	277,754,000	...	440,717,000
...	...	2,200,000	...	2,200,000	...	440,717,000
...	...	156,202,000	...	156,202,000	...	440,717,000
...	277,754,000	158,402,000	...	436,156,000	...	440,717,000
...	277,754,000	158,402,000	...	436,156,000	...	440,717,000

Ministry Summary—Continued

Source of authorities					Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		\$	\$	\$	\$
...	22,803,000	...	...	25	...	...	...	...
...	...	...	1,085,823		...	...	...	...
...	...	...	1,130,550		...	...	...	...
...	...	...	1,109,290		...	...	...	...
...	22,803,000	...	3,325,663		...	...	...	...
...	3,291,000	...	(241,610)	(S)	23,919,099	2,209,564	...	22,422,508
16,851	...	...	324	(S)	3,049,390	...	...	3,068,681
16,851	26,094,000	...	3,084,377		17,175	...	...	...
...	10,204,000	...	...	30	26,985,664	2,209,564	...	25,491,189
...	...	500,000	...	30b	...	...	...	...
...	10,204,000	500,000	...		1,332,564	9,371,436	...	97,707
...	10,204,000	500,000	...		1,332,564	9,371,436	...	97,707
...	106,354,000	...	...	35	...	...	...	...
...	...	4,122,000	...	35b	...	...	...	...
...	...	1	...	35c	...	...	...	...
...	...	...	7,000,000		...	...	...	...
...	106,354,000	4,122,001	7,000,000		117,476,000	1	...	74,445,000
...	106,354,000	4,122,001	7,000,000		117,476,000	1	...	74,445,000
...	76,313,000	...	...	40	...	...	...	...
...	...	5,432,000	...	40b	...	...	...	...
...	...	...	12,077		...	...	...	...
...	...	...	217,531		...	...	...	...
...	...	...	912,680		...	...	...	...
...	76,313,000	5,432,000	1,142,288		78,702,721	4,184,567	...	78,159,800

45	Payments to the National Capital Commission for capital expenditures	17,934,000	...	...	17,934,000	...	...	17,935,000
45b	Payments to the National Capital Commission for capital expenditures	17,934,000	10,000,000	...	10,000,000	...	25,134,000	2,800,000
	Total—Vote 45	17,934,000	10,000,000	...	27,934,000	...	103,836,721	6,984,567
	Total Agency—Budgetary	94,247,000	15,432,000	1,142,288	110,821,288	...	...	96,094,800
	Office of Infrastructure of Canada							
50	Operating expenditures	37,530,000	...	...	37,530,000	...	36,636,820	3,656,339
	Transfer from: TB Vote 15 ⁽¹⁾	847,247	...	847,247	847,247	...	...	...
	TB Vote 25 ⁽¹⁾	1,368,100	...	1,368,100	1,368,100	...	...	...
	TB Vote 30 ⁽¹⁾	547,812	...	547,812	547,812	...	...	...
	Total—Vote 50	37,530,000	...	2,763,159	40,293,159	...	...	35,176,334
55	Contributions	2,414,778,000	...	...	2,414,778,000	...	2,240,257,126	1,067,217,868
55a	Contributions	449,632,903	...	...	449,632,903	...	2,951,565	...
55b	Contributions	443,221,123	...	...	443,221,123	...	...	...
	Transfer to Vote 1	(157,032)	...	(157,032)	(157,032)	...	...	...
	Total—Vote 55	2,414,778,000	892,854,026	(157,032)	3,307,474,994	...	...	1,917,009,248
(S)	Contributions to employee benefit plans	3,229,000	...	(277,435)	2,951,565	...	2,951,565	...
(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	483	483	...	...	483
	Total Agency—Budgetary	2,455,537,000	892,854,026	2,329,175	3,350,720,201	483	2,279,845,511	1,070,874,207
	Old Port of Montreal Corporation Inc.							
60	Payments to the Old Port of Montreal Corporation Inc.	19,900,000	...	...	19,900,000	...	21,149,998	2
60c	Payments to the Old Port of Montreal Corporation Inc. for operating expenditures	...	1,250,000	...	1,250,000	...	...	...
	Total—Vote 60	19,900,000	1,250,000	...	21,150,000	...	21,149,998	2
	Total Agency—Budgetary	19,900,000	1,250,000	...	21,150,000	...	...	18,874,301
	Royal Canadian Mint							
(S)	(L) Loans to the Mint pursuant to the <i>Royal Canadian Mint Act</i>	...	...	...	...	...	...	...
	Subsection 20(1) the aggregate of amounts outstanding at any time shall not exceed \$75,000,000, March 11, 1999 (Net)	75,000,000	...	...	75,000,000	...	...	75,000,000
	Total Agency—Non-Budgetary	75,000,000	...	...	75,000,000	...	...	75,000,000

Ministry Summary—Concluded

Source of authorities					Vote	Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	87,808,000	...	...	87,808,000	65	The Jacques Cartier and Champlain Bridges Incorporated		
...	...	...	...	...	65c	Payments to the Jacques Cartier and Champlain Bridges Inc.		
...	...	589,734	...	589,734		Payments to the Jacques Cartier and Champlain Bridges Inc.			
...	87,808,000	589,734	...	88,397,734		Total—Vote 65			
...	87,808,000	589,734	...	88,397,734		Total Agency—Budgetary			
...	1,213,000	...	...	1,213,000	70	Transportation Appeal Tribunal of Canada		
...	...	1	...	1	70b	Program expenditures			
...	...	...	400,000	400,000		Transfer of \$400,000 from Transport Vote 1		
...	...	...	52,948	52,948		Transfer from: Vote 1		
...	...	...	60,044	60,044		TB Vote 15 ⁽ⁱ⁾		
...	1,213,000	1	512,992	1,725,993		Total—Vote 70			
...	121,000	...	(12,946)	108,054	(S)	Contributions to employee benefit plans			
...	1,334,000	1	500,046	1,834,047		Total Agency—Budgetary			
...	335,560,000	...	...	335,560,000	75	VIA Rail Canada Inc.		
...	...	...	...	...		Payments to VIA Rail Canada Inc.		
...	335,560,000	...	...	335,560,000		Total Agency—Budgetary		
3,056,531	4,544,336,422	1,445,849,632	68,550,763	6,061,793,348		Total Ministry—Budgetary			
575,000,000	...	...	...	575,000,000		Non-Budgetary		
						4,435,708,951			
						1,625,202,219			
						882,178			
						3,830,590,869			
						575,000,000			

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(S) Statutory authority.
(L) Non-budgetary authority (loan investment or advance)

(L) Non-budgetary authority (loan, investment or advance).

¹⁾ Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments
Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward

Treasury Board Vote 30---Paylist requirements.

Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year	Total authorities available for use		Authorities used in the current year
	\$	\$		\$	\$		\$	\$		\$	\$		\$	\$		\$	\$	
Department																		
Transportation safety and security	571,598,400	556,015,802		33,584,205	27,199,196		127,587,500	106,697,395		60,418,041	60,418,041		...	...		672,352,064	629,494,352	
Transportation policy development and infrastructure program	211,644,099	201,495,032		41,307,917	35,391,750		552,269,059	261,286,435		297,819,382	297,819,382		...	...		507,401,693	200,353,835	
Sustainable transportation development and the environment	88,544,125	72,586,810		4,033,878	3,643,869		190,407,481	134,107,159		170,392	170,392		...	...		282,815,092	210,167,446	
Sub-total	871,786,624	830,097,644		78,926,000	66,234,815		870,264,040	502,090,989		358,407,815	358,407,815		...	...		1,462,568,849	1,040,015,633	
Revenues netted against expenditures	(358,407,815)	(358,407,815)		...	...		...	...		(358,407,815)	(358,407,815)		...	...		...	...
Total Department—																		
Budgetary	513,378,809	471,689,829		78,926,000	66,234,815		870,264,040	502,090,989		...	...		...	...		1,462,568,849	1,040,015,633	
Canada Post Corporation—																		
Budgetary	97,210,000	97,210,000		...	...		...	...		...	...		...	...		97,210,000	97,210,000	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		500,000,000	...	
Canadian Air Transport Security Authority—																		
Budgetary	436,156,000	427,848,000		...	...		...	...		...	...		...	...		436,156,000	427,848,000	
Total Agency—Budgetary	436,156,000	427,848,000		...	...		...	...		...	...		...	...		436,156,000	427,848,000	
Canadian Transportation Agency																		
Economic regulation of the federal transportation system	29,195,228	26,985,664		...	...		...	...		...	...		...	...		29,195,228	26,985,664	
Total Agency—Budgetary	29,195,228	26,985,664		...	...		...	...		...	...		...	...		29,195,228	26,985,664	
Federal Bridge Corporation Limited—																		
Budgetary	10,704,000	1,332,564		...	...		...	...		...	...		...	...		10,704,000	1,332,564	
Marine Atlantic Inc.—																		
Budgetary	117,476,001	117,476,000		...	...		...	...		...	...		...	...		117,476,001	117,476,000	
National Capital Commission—																		
Budgetary	110,821,288	103,836,721		...	...		...	...		...	...		...	...		110,821,288	103,836,721	

Program Activity—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Office of Infrastructure of Canada																		
Infrastructure investments	27,999,601	30,008,489	...	...	3,305,782,229	2,238,509,972	...	...	...	...	...	...	...	3,333,781,830	2,268,518,461	...	...	...
Policy, knowledge and partnership development	15,245,606	9,579,896	...	...	1,692,765	1,747,154	...	...	...	...	...	...	...	16,938,371	11,327,050	...	...	...
Total Agency—Budgetary	43,245,207	39,588,385	...	...	3,307,474,994	2,240,257,126	...	...	...	...	...	...	...	3,350,720,201	2,279,845,511	...	...	...
Old Port of Montreal Corporation Inc.—																		
Budgetary	21,150,000	21,149,998	...	...	...	...	...	...	...	...	...	...	...	21,150,000	21,149,998	...	...	...
Royal Canadian Mint—	...	...	...	...	...	...	...	...	...	...	...	...	...	75,000,000	75,000,000	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
The Jacques Cartier and Champlain Bridges Incorporated—																		
Budgetary	88,397,734	49,137,734	...	...	...	...	...	...	...	...	...	...	...	88,397,734	49,137,734	...	...	...
Transportation Appeal Tribunal of Canada																		
Review and appeal hearings	1,834,047	1,748,631	...	...	...	...	...	...	...	...	...	...	...	1,834,047	1,748,631	...	...	...
Total Agency—Budgetary	1,834,047	1,748,631	...	...	...	...	...	...	...	...	...	...	...	1,834,047	1,748,631	...	...	...
VIA Rail Canada Inc.—																		
Budgetary	335,560,000	269,122,495	...	...	...	...	...	...	...	...	...	...	...	335,560,000	269,122,495	...	...	...
Total Agency—Budgetary	335,560,000	269,122,495	...	...	...	...	...	...	...	...	...	...	...	335,560,000	269,122,495	...	...	...
Total Ministry—																		
Budgetary	1,805,128,314	1,627,126,021	...	...	66,234,815	4,177,739,034	2,742,348,115	...	...	...	...	...	...	6,061,793,348	4,435,708,951	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	575,000,000	575,000,000	...	...	...

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Total available for use	Used in the current year	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers			Variance	
\$	\$	\$	\$	\$	\$	\$	\$
...	100,200,000	75,558,000	(7,000,000)	168,758,000	119,864,070	48,893,930	...
...	26,447,000	...	(8,400)	26,438,600	26,293,645	144,955	...
...	300,000	...	(180,000)	120,000	120,000	...	...
...	130,000	...	...	130,000	130,000	...	...
...	127,077,000	75,558,000	(7,188,400)	195,446,600	146,407,715	49,038,885	...
...	82,100,000	10,829,188	8,818,686	101,747,874	56,591,597	45,156,277	...
...	61,400,000	8,000,000	...	69,400,000	58,893,730	10,506,270	...
...	54,896,961	...	1,169,429	56,066,390	56,066,390	...	...
...	49,800,000	...	1,262,339	51,062,339	51,062,339	...	...
...	33,000,000	...	60,000	33,060,000	383,836	32,676,164	...
...	28,046,000	(2,500,000)	(10,246,000)	15,300,000	7,825,864	7,474,136	...
...	15,645,360	...	(24,360)	15,621,000	14,215,874	1,405,126	...
...	15,075,000	...	(3,612,642)	11,462,358	7,340,439	4,121,919	...
...	11,243,000	...	4,938,000	16,181,000	16,055,677	125,323	...
...	7,145,000	...	180,000	7,325,000	7,314,719	10,281	...
...	5,600,000	10,900,001	13,999	16,514,000	16,513,670	330	...
...	5,043,098	3,112,912	227,116	8,383,126	7,969,382	413,744	...

Transfer Payments—Continued

[illegible]

...	188,000	...	358,455	546,455	Transportation Association of Canada	351,069	195,386	...	241,612
...	...	...	...	100,000	Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	...	...	...	...
...	100,000	...	...	...	Contribution to the Canadian Council of Motor Transport Administrators—Commercial Vehicle Safety Alliance (CVSA)	48,248	51,752	...	52,220
...	50,000	...	...	50,000	St-Lawrence Seaway Management Corporation joint observational study on the effects of ice-breaking in the St-Lawrence Seaway	43,468	6,532	...	...
...	39,000	...	22,000	61,000	Canadian Transportation Research Forum's scholarship program	14,731	46,269	...	11,018
...	18,000	...	...	18,000	Gateways and Border Crossings Fund Contribution program	12,000	6,000	...	15,000
...	...	210,960,204	(3,129,201)	207,831,003	Security and prosperity partnership in North America—Measuring border wait times	4,245,956	203,585,047	...	...
...	...	1,500,000	...	1,500,000	Border information flow architecture pilot project	...	1,500,000	...	...
...	...	879,000	...	879,000	Contribution to the regional Municipality of Durham for a Long-Term Transit Strategy	...	879,000	...	...
...	...	612,500	...	612,500	Contribution to NAV Canada to support security for the 2010 Olympic and Paralympic Winter Games	...	612,500	...	...
...	...	6,600,000	...	6,600,000	Contribution to the Province of British Columbia for the Lower Mainland Trucking Forum	6,600,000	...	...	...
...	...	100,000	100,000	100,000	Special capital contribution to the Régie intermunicipale de l'aéroport régional de Mont-Joli for the construction of a multipurpose building and other miscellaneous capital projects	100,000	...	...	31,296
...	...	...	389,860	389,860	Contribution to the Greater Vancouver Gateway Council (GYGC) and to Western Transportation Advisory Council (WESTAC) for Public Engagement Research and Activity	389,860	...	...	210,140
...	...	...	140,000	140,000	Contributions to the Canada's National Road Safety Vision	140,000	...	...	85,000
...	...	...	250,000	250,000	Divestiture of MED Training Facility—St Romuald Que	237,448	12,552	...	248,861
...	...	...	6,300,000	6,300,000	Northern transportation infrastructure research and development	6,300,000	...	...	...
...	...	...	69,350	69,350	Contribution to Halifax International Airport Authority change name to Halifax Robert L. Stanfield International Airport	34,650	34,700	...	...
...	...	...	50,000	50,000	Contribution to Supply Chain & Logistics Association Canada	50,000	...	...	...
...	...	...	10,000	10,000	Items not required for the current year	10,000	...	...	...
...	...	...	...	...		...	...	...	271,112
...	402,811,000	271,264,411	742,029	674,817,440	Total—Contributions	355,683,274	319,134,166	...	276,243,428
...	529,888,000	346,822,411	(6,446,371)	870,264,040	Total Department	502,090,989	368,173,051	...	373,726,155

Office of Infrastructure of Canada Contributions									
...	629,091,000	93,579,642	10,747,235	733,417,877	Contributions under the Canada Strategic Infrastructure Fund	505,428,856	227,989,021	...	922,362,970

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$				
			Adjustments, warrants and transfers				
...	399,885,000	...	...	220,324,108	179,560,892	...	143,320,160
...	69,301,000	56,238,705	(11,157,032)	81,110,798	33,271,875	...	69,902,838
...	1,240,000	1,000,000	(547,235)	1,692,765	...	...	3,220,109
...	...	375,846,000	...	55,425,232	320,420,768	...	...
...	...	14,830,000	...	807,884	14,022,116	...	...
...	...	...	800,000	54,389	745,611	...	...
...	1,099,517,000	541,494,347	(157,032)	864,844,032	776,010,283	...	1,138,806,077
Other transfer payments							
...	987,490,000	24,644,329	...	984,811,594	27,322,735	...	778,203,171
...	327,771,000	326,715,350	...	390,601,500	263,884,850	...	...
...	1,315,261,000	351,359,679	...	1,375,413,094	291,207,585	...	...
...	2,414,778,000	892,854,026	(157,032)	2,240,257,126	1,067,217,868	...	1,917,009,248
...	2,944,666,000	1,239,676,437	(6,603,403)	2,742,348,115	1,435,390,919	...	2,290,735,403

(S) Statutory transfer payment.

Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the previous year
	\$	\$
Budgetary (responsible revenues)		
Transportation safety and security	8,211,149	8,361,609
Canadian aviation regulation user fees	33,061,024	35,260,394
Aircraft maintenance and flying services	8,085,895	8,239,889
Marine safety regulations user fees	7,461,610	7,459,570
Revenues from the register of imported vehicles program	1,356,175	1,306,612
Inspection and certification	162,657	162,657
Lease payments from the motor vehicle test center	1,077,127	1,077,127
Rentals and concessions	830,294	783,270
Sales and training	...	231,617
Research and development	172,110	83,626
Sundries	60,418,041	62,019,375
Transportation policy development and infrastructure programs	121,546	239,103
Air services forecast revenues	8,308,081	8,204,746
Public port revenues from user fees and wharf permits	6,083,339	5,230,172
Airport revenues from user fees and service contracts	275,602,364	295,386,137
Airport authorities—Lease and chattel payments	584,906	758,900
Research and development	12,031	10,598
Inspection and certification	6,799,490	6,632,040
Rentals and concessions	114,149	104,825
Sales and training	193,476	75,615
Sundries	297,819,382	316,702,136
Sustainable transportation development and the environment	170,392	183,566
Total Ministry—Budgetary	358,407,815	378,905,077

Revenues

Department	Current year	Previous year
	\$	\$
Other revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances—		
Canada Lands Company Limited—Dividends	7,643,000	7,500,000
Canada Post Corporation—Dividends	21,800,000	47,670,000
Royal Canadian Mint—Dividends	1,000,000	1,000,000
Andrew Ferri—St Lawrence Seaway	18,494	34,064
Saint John Port Authority	312,977	314,569
Prince Rupert Port Authority	251,167	155,280
St. John's Port Authority	102,700	96,409
Halifax Port Authority	1,109,571	1,116,679
Trois-Rivières Port Authority	115,193	105,614
Vancouver Fraser Port Authority	4,775,495	4,987,052
Port Alberni Port Authority	54,961	64,655
Toronto Port Authority	612,845	403,771
Sept-Îles Port Authority	280,930	249,624
Quebec Port Authority	895,237	696,753
Montreal Port Authority	3,869,189	3,718,709
Thunder Bay Port Authority	63,978	61,259
Windsor Port Authority	28,050	26,249
Hamilton Port Authority	462,118	513,501
Nanaimo Port Authority	164,926	131,630
Bellefleur Port Authority	160,517	146,803
Saguenay Port Authority	45,199	36,958
	43,766,547	69,029,579
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures—		
St. Lawrence Seaway Management Corporation	7,101,703	1,476,544
Adjustments to prior year's payables	...	881,237
Canadian Air Transport Security Authority (CATSA)	7,117,514	6,460,536
Ministère des Transports Québec (MTQ)	...	12,219,361
	...	2,028,421
	14,219,217	23,066,099
Sales of goods and services—		
Rights and privileges—		
Permit transport explosive	...	53,916
Royalty revenues	31,035	50,153
St. Lawrence Seaway Management Corporation	8,012,675	7,933,848
	8,043,710	8,037,917
Lease and use of public property—		
Lease hopper cars—CN	5,685,771	11,755,703
Lease hopper cars—CP	5,288,548	14,909,032
Respendable user charges made and collected under various statutes	984,126	1,039,238

Current year	Previous year
\$	\$
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the <i>Financial Administration Act</i>	7,178,718
Respendable user charges made and collected under various statutes	287,822,970
Services of a regulatory nature—	322,705,661
User charges made under program specific statutes by departments—Respendable user charges	23,576,566
Services of a non-regulatory nature—	23,789,318
User charges made under departmental enabling statutes—	
User charges made under program specific statutes by departments—Respendable user charges	14,551,528
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the <i>Financial Administration Act</i>	14,095,536
User charges emanating from contracts	151,157
Sales of goods and information products—	35,747,208
User charges made under departmental enabling statutes—	49,013,721
User charges made under program specific statutes by departments	146,276
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the <i>Financial Administration Act</i>	34,315,917
	799,611
	702,229
	735,472
	1,437,701
Other fees and charges—	
User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the <i>Financial Administration Act</i>	1,574
Revenues CN hopper cars damage settlements	1,407
Revenues CP hopper cars damage settlements	14,623,322
Revenues CN for demurrage charges related to hopper cars	227,274
Revenues CN Railway for demurrage charges related to hopper cars	253,298
Interest revenue from divested airports	94,160
User charges emanating from contracts	52,142
	5,837
	(11,717)
	15,080,558
	6,662,919
	384,804,381
	412,627,417

	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets	881,695	3,039,680
Miscellaneous revenues—		
Fines	1,553,048	1,527,002
Proceeds from divestiture sale of real property	899,002	1,058,802
Sundries	291,613	353,847
Gifts to the Crown	...	3,000,000
	2,743,663	5,939,651
Total Department	446,415,503	513,702,426
Canadian Transportation Agency		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	7,487	9,049
Adjustments to prior year's payables	21,414	1,589
	28,901	10,638
Sales of goods and services—		
Services of a regulatory nature	15,000	30,000
Other fees and charges—		
Charges to companies for services rendered	30	25
	15,030	30,025
	324	16,851
	58,115	1,043
Total Agency	102,370	58,557
Office of Infrastructure of Canada		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of salaries, goods and services	7,458	500
Other transfers to non-profit organizations	67,909	89,836
Gas tax fund transfers	2,185	...
Adjustments to prior year's payables	1,055,192	11,805,903
	1,132,744	11,896,239
Sales of goods and services—		
Other fees and charges	175	180
Proceeds from the disposal of surplus Crown assets	483	...
Miscellaneous revenues	7,418	1,890
Total Agency	1,140,820	11,898,309

Revenues—Concluded

	Current year	Previous year
	\$	\$
Transportation Appeal Tribunal of Canada		
Other revenues—		
Refunds of previous years' expenditures	37,930	44,956
Total Agency	37,930	44,956
Ministry Summary		
Other revenues—		
Return on investments	43,766,547	69,029,579
Refunds of previous years' expenditures	15,418,792	35,017,932
Sales of goods and services	384,819,586	412,657,622
Proceeds from the disposal of surplus Crown assets	882,502	3,056,531
Miscellaneous revenues	2,809,196	5,942,584
Total Ministry	447,696,623	525,704,248

(1) Interest unless otherwise indicated.

SECTION 25

2008-2009

PUBLIC ACCOUNTS OF CANADA

Treasury Board

Secretariat

Canada School of Public Service

Office of the Public Sector Integrity
Commissioner

Office of the Commissioner of Lobbying

Public Service Human Resources
Management Agency of Canada

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Secretariat

Strategic Outcome

Government is well managed, accountable, and resources are allocated to achieve results.

Program Activity Descriptions

Management policy development and oversight

Through the Management Policy Development and Oversight program activity, the Secretariat provides support to the Treasury Board in its role as the management board of government and promotes good management practices across government. This includes its role as employer of the federal public service. The Secretariat supports its management board role by: developing policies, directives and standards to guide good management across government; monitoring compliance and developing tools to measure and report on management performance; and providing advice and support to functional communities. To achieve its objectives under this program activity, the Secretariat also works closely with its portfolio partners, the Public Service Human Resources Management Agency of Canada and the Canada School of Public Service.

Expenditure management and financial oversight

The Secretariat exercises its role as the budget office and undertakes the following key functions in support of this role: providing advice to Ministers with respect to resource allocation and re-allocation, and the provision of expenditure authorities; undertaking government-wide expenditure and performance analysis, and oversight of estimates and government supply; and ensuring that accurate and timely financial and performance information from departments and agencies is available and reported, to support Public Accounts and budget office functions.

Government-wide funds and Public service employer payments

Funds are held centrally to supplement other appropriations, and payments and receipts are made on behalf of other federal government departments and agencies, in an administratively sound and efficient manner.

Canada School of Public Service

Strategic Outcome

Public servants have the common knowledge and the leadership and management competencies they require to fulfill their responsibilities in serving Canadians.

Program Activity Descriptions

Foundational learning: Public servants able to perform in their current job, take on the challenges of the next job in a dynamic, bilingual environment

Providing Public Servants with learning activities by developing and delivering training aligned with Public Service Management priorities and which meets the requirements of the Policy on Learning, Training and Development and associated knowledge standards.

Organizational leadership development: Public Service has strong leaders delivering results for Canadians

Renewing the Public Service by building strong leadership competencies for existing and emerging leaders through leadership development courses, programs and targeted learning activities.

Public sector management innovation: Public Service organizations innovate to achieve excellence in delivering results for Canadians

Enhance the performance and effectiveness of the Public Service by documenting and disseminating innovations and best practices in public management.

Office of the Public Sector Integrity Commissioner

Strategic Outcome

Wrongdoing in the federal public sector is detected, resolved and reported, while public servants are protected from reprisal, resulting in a greater integrity in the workplace.

Program Activity Descriptions

Disclosure and reprisal management program

To provide advice to federal public sector employees and members of the public who are considering making a disclosure and to accept, investigate and report on disclosures of information concerning possible wrongdoing. Based on this activity, the Public Sector Integrity Commissioner will exercise exclusive jurisdiction over the review, conciliation and settlement of complaints of reprisal, including making applications to the Public Servants Disclosure Protection Tribunal to determine if reprisals have taken place and to order appropriate remedial and disciplinary action.

Office of the Commissioner of Lobbying

Strategic Outcome

Transparency and accountability in the lobbying of public office holders contribute to confidence in the integrity of government decision-making.

Program Activity Descriptions

Registration of lobbyists

Lobbying the federal government is a legitimate activity but it must be done transparently. The *Lobbyists Registration Act* requires that individuals who are paid to lobby public office holders must disclose certain details of their lobbying activities. The Registrar ap-

proves lobbyists' registrations and makes them available for searching in an electronic registry that is accessible on the Internet.

Education and research

The Office develops and implements educational and research programs to foster awareness of the requirements of the *Lobbyists Registration Act* and the Lobbyists' Code of Conduct. The primary audiences for programs are lobbyists, their clients and public office holders.

Review and investigations under the Lobbyists Registration Act and the Lobbyists' Code of Conduct

The Office validates information provided by registered lobbyists to ensure accuracy. Allegations of non-registration or misconduct by lobbyists are reviewed and formal investigations are carried out when required.

Public Service Human Resources Management Agency of Canada

Strategic Outcome

Federal departments, agencies, and institutions demonstrate excellent and innovative people management and achieve high quality workplaces and workforces able to serve the Government and deliver desired results for Canadians.

Program Activity Descriptions

Policy direction, partnerships and integration program

To ensure consistent and high performance across the Public Service, the Policy Direction, Partnerships and Integration Program provides leadership and direction from a central point – the Public Service Human Re-

sources Management Agency. Leadership occurs by supporting the Treasury Board in establishing policy, effectively a shared direction for the Public Service. It also occurs by leveraging the capacity of others and aligning/integrating individual efforts to a collective outcome. These leadership efforts affect all public servants, though particular activities will result in products that are used by different clients at different times (i.e. individual public servants, managers, people management professionals, and communities of interest).

Strategic services program

Services are needed to effectively steer the people management system and support the Public Service in achieving an excellent and innovative people management system. The Strategic Services Program provides strategic and direction setting services through enabling programs and infrastructure so that people management objectives can be optimally realized. Agency services are intended to complement and support existing departmental capacity (i.e. they are not transactional), as well as the work and policy objectives of central agencies. Strategic services are provided to federal departments, agencies and institutions for individual public servants, their managers, communities of interest and the people management community that supports them.

Integrity and sustainability program

As the Public Service people management lead, the Agency requires an ongoing assessment of the challenges and risks to the integrity and sustainability of the people management system. To ensure the quality of people management across the Public Service, the Integrity and Sustainability Program develops, collects, assesses and communicates information on how public servants are being managed and the degree to which enabling mechanisms are being applied. This information serves as feedback to adjust other key levers

of effective people management, particularly the policy and service-related components. The tools used to undertake this work include surveys, audits, qualitative and quantitative data, with the results of these efforts taking the form of annual reports and organization-specific assessments. A number of these reports are required under legislation and are tabled in Parliament. Forward looking research and transformational initiatives will also be undertaken from time to time to address specific concerns and opportunities related to ensuring the sustainability of the overall people management system.

[illegible]

Ministry Summary—Concluded

Source of authorities										
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Disposition of authorities			
	\$	\$	\$				\$	\$	\$	\$
...	6,033,000	...	...	...	6,033,000	40	Office of the Public Sector Integrity Commissioner			
...	...	...	...	71,271	71,271		Program expenditures			
...	...	...	...	...	9,727		Transfer from: Vote 25			
...	6,033,000	...	80,998	...	6,113,998		Vote 30			
...	520,000	...	(189,003)	...	330,997	(S)	Total—Vote 40			
...	6,553,000	...	(108,005)	...	6,444,995		Contributions to employee benefit plans			
...	4,097,000	...	...	...	4,097,000	45	Total Agency—Budgetary			
...	...	...	16,952	...	16,952		Office of the Commissioner of Lobbying			
...	...	...	123,366	...	123,366		Program expenditures			
...	...	...	151,300	...	151,300		Transfer from: Vote 5			
...	...	...	137,550	...	137,550		Vote 15			
...	4,097,000	...	429,168	...	4,526,168		Vote 25			
...	416,000	...	(47,702)	...	368,298	(S)	Vote 30			
...	4,513,000	...	381,466	...	4,894,466		Total—Vote 45			
...	64,570,000	...	...	...	64,570,000	50	Contributions to employee benefit plans			
...	...	2,454,488	...	...	2,454,488	50a	Total Agency—Budgetary			
...	...	16,722,742	...	...	16,722,742	50b	Total Agency—Budgetary			
...	...	...	200,000	...	200,000		Public Service Human Resources Management Agency of Canada			
...	...	...	144,457	...	144,457		Program expenditures			
...	...	2,454,488	...	...	2,454,488		Transfer of \$338,159 from National Defence Vote 1, and \$144,457 from Fisheries and Oceans Vote 1			
...	...	...	126,355	...	126,355		Transfer of \$200,000 from Canada Revenue Agency Vote 1, \$126,355 from Health Vote 1, and \$48,405 from Industry Vote 1			
...	...	...	338,159	...	338,159		Transfer from: Vote 1 (Canada Revenue Agency)			
...	...	...	2,388,553	...	2,388,553		Vote 1 (Fisheries and Oceans)			
...	...	...	2,953,029	...	2,953,029		Vote 1 (Health)			
...	...	...	2,504,471	...	2,504,471		Vote 1 (Industry)			
...	64,570,000	19,177,230	8,703,429	...	92,450,659		Vote 1 (National Defence)			
...	...	...	...	...	...		Vote 15			
...	...	...	...	...	...		Vote 25			
...	...	...	...	...	...		Vote 30			
...	...	...	...	...	...		Total—Vote 50			
...	84,883,283	7,567,376	...	...	93,379,020					

Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secretariat												
Government-wide funds and public service employer payments	2,976,942,493	2,088,066,411	...	...	503,281	357,110	333,857,668	333,857,668	...	...	2,643,588,106	1,754,565,853
Management policy development and oversight	164,460,254	156,520,964	...	...	228,366	228,366	3,911,865	3,181,634	...	...	160,776,755	153,567,696
Expenditure management and financial oversight	56,489,130	51,491,660	...	...	...	...	...	...	...	...	...	...
Sub-total	3,197,891,877	2,296,079,035	...	...	731,647	585,476	337,769,533	337,039,302	...	...	56,489,130	51,491,660
Revenues netted against expenditures	(337,769,533)	(337,039,302)	...	...	...	...	(337,769,533)	(337,039,302)	...	...	2,860,853,991	1,959,625,209
Total Secretariat—Budgetary	2,860,122,344	1,959,039,733	...	...	731,647	585,476	...	...	...	...	2,860,853,991	1,959,625,209
Canada School of Public Service												
Foundational learning: Public servants able to perform in their current job, take on the challenges of the next job in a dynamic, bilingual environment	113,545,143	99,090,999	...	...	...	...	...	...	...	...	113,545,143	99,090,999
Public sector management innovation: Public Service organizations innovate to achieve excellence in delivering results for Canadians	22,782,277	19,880,855	...	...	375,000	374,980	...	...	...	...	23,157,277	20,255,835
Organizational leadership development: Public Service has strong leaders delivering results for Canadians	21,206,685	20,381,624	...	...	...	...	...	...	...	...	21,206,685	20,381,624
Total Agency—Budgetary	157,534,105	139,353,478	...	...	375,000	374,980	...	...	...	...	157,909,105	139,728,458
Office of the Public Sector Integrity Commissioner												
Disclosure and reprisal management program	6,444,995	3,670,232	...	...	...	...	...	...	...	...	6,444,995	3,670,232
Total Agency—Budgetary	6,444,995	3,670,232	...	...	...	...	...	...	...	...	6,444,995	3,670,232

Office of the Commissioner of Lobbying

Registration of lobbyists	2,251,004	2,064,487	...	...	...	...	...	...	...	2,251,004	2,064,487
Review and investigations under the <i>Lobbyists Registration Act</i> and the <i>Lobbyists' Code of Conduct</i>	1,428,952	1,276,344	...	...	...	...	...	...	...	1,428,952	1,276,344
Education and research	1,214,510	1,125,607	...	...	...	...	...	...	...	1,214,510	1,125,607
Total Agency—Budgetary	4,894,466	4,466,438	...	...	...	...	...	...	...	4,894,466	4,466,438
Public Service Human Resources Management Agency of Canada											
Strategic services program	38,108,992	34,119,912	...	...	...	...	...	...	...	38,108,992	34,119,912
Policy direction, partnerships and integration program	42,041,037	39,402,905	...	...	...	...	...	...	...	42,041,037	39,402,905
Integrity and sustainability program	21,393,510	20,445,736	...	...	...	...	...	...	...	21,393,510	20,445,736
Total Agency—Budgetary	101,543,539	93,968,553	...	...	...	...	...	...	...	101,543,539	93,968,553
Total Ministry—Budgetary	3,130,539,449	2,200,498,434	...	...	...	...	...	...	...	3,131,646,096	2,201,458,890

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year		Available for use in subsequent years	
	Main Estimates	Supplementary Estimates			Variance		
\$	\$	\$	\$	\$	\$	\$	\$
Secretariat							
Contributions							
...	...	...	200,000	200,000	...	...	200,000
...	...	...	28,366	28,366	...	...	121,500
...	...	...	228,366	228,366	...	...	321,500
Other transfer payments							
Payments, in the nature of Workers' Compensation, in accordance with the Public Service Income Benefit Plan for survivors of employees slain on duty							
...	495,000	...	495,000	349,401	145,599	...	354,101
...	20,000	...	3,281	3,281	...	...	3,672
...	5,000	...	5,000	4,428	572	...	4,038
...	520,000	...	503,281	357,110	146,171	...	361,811
...	520,000	...	731,647	585,476	146,171	...	683,311
Canada School of Public Service							
Contributions							
...	375,000	...	375,000	374,980	20	...	375,000
...	375,000	...	375,000	374,980	20	...	375,000
...	895,000	...	1,106,647	960,456	146,191	...	1,058,311

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Secretariat			
Budgetary (respendable revenues)			
Government-wide funds and Public service employer payments	333,857,668	333,857,668	...
Management policy development and oversight	3,911,865	3,181,634	2,680,964
Total Ministry— Budgetary	337,769,533	337,039,302	2,680,964

Revenues

	Current year	Previous year
	\$	\$
Secretariat		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of salaries, goods and services	629,806	705,912
Adjustments to prior year's payables	12,576,309	1,386,136
	13,206,115	2,092,048
Sales of goods and services—		
Other fees and charges—		
Access to information requests	1,081	933
Recovery of Public Service Superannuation administration costs—Salaries and operating costs	3,181,634	2,680,964
	3,182,715	2,681,897
Proceeds from the disposal of surplus Crown assets	7,372	9,422
Miscellaneous revenues—		
Gifts to the Crown	370	...
Parking fees	11,643,371	11,465,992
Recovery of Public Service Superannuation administration costs—Employee benefits	511,320	362,476
Recovery of Public Service Superannuation administration costs—Accommodations	342,648	233,344
CS1 collective staffing	...	225,134
Disciplinary penalties	32,590	24,466
Interest earned on Joint Learning Program	21,738	...
Advance	11,121	3,484
Sundries		
	12,563,158	12,314,896
Total Secretariat	28,959,360	17,098,263
Canada School of Public Service		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	65,241	390,533
Adjustments to prior year's payables	534,417	1,987,776
	599,658	2,378,309
Sales of goods and services—		
Services of a regulatory nature—		
Subsection 18(2) of the <i>Canada School of Public Service Act</i> —Course fees and other related revenues	66,784,715	51,866,993
Proceeds from the disposal of surplus Crown assets	2,252	2,648

Revenues—Concluded

	Current year		Previous year	
	\$		\$	
Miscellaneous revenues	29,989		20,138	
Total Agency	67,416,614		54,268,088	
Office of the Public Sector Integrity Commissioner				
Other revenues—				
Refunds of previous years' expenditures—	1,300		...	
Refunds of previous years' expenditures	126,492		...	
Adjustments to prior year's payables	127,792		...	
Miscellaneous revenues	30		...	
Total Agency	127,822		...	
Office of the Commissioner of Lobbying				
Other revenues—				
Refunds of previous years' expenditures—	957		...	
Refunds of previous years' expenditures	811		279	
Adjustments to prior year's payables	1,768		279	
Sales of goods and services— ⁽¹⁾				
Services of a non-regulatory nature	...		1,011	
Other fees and charges—				
Access to information—Fees and charges	\$	10		
Total Agency	\$	1,021		
Public Service Human Resources Management Agency of Canada	1,773		1,300	
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	114,177		15,687	
Adjustments to prior year's payables	1,095,768		1,084,323	
Sales of goods and services—	1,209,945		1,100,010	
Other fees and charges—				
Access to information—Requests	240		478	
Proceeds from the disposal of surplus Crown assets	...		7,610	
Miscellaneous revenues	1,300		...	
Total Agency	1,211,485		1,108,098	

Ministry Summary

	Current year		Previous year	
	\$		\$	
Other revenues—				
Refunds of previous years' expenditures	15,145,278		5,570,646	
Sales of goods and services	69,967,675		54,550,389	
Proceeds from the disposal of surplus Crown assets	9,624		19,680	
Miscellaneous revenues	12,594,477		12,335,034	
Total Ministry	97,717,054		72,475,749	

(1) Amends reporting in previous year's Public Accounts.

SECTION 26

2008-2009

PUBLIC ACCOUNTS OF CANADA

Veterans Affairs

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Strategic Outcome

Eligible veterans and other clients achieve their optimum level of well-being through programs and services that support their care, treatment, independence, and re-establishment.

Program Activity Descriptions

Pensions, awards, allowances for disability and death; and financial support

Veterans Affairs provides, upon eligibility, pensions or awards for disability or death and financial support as compensation for hardships arising from disabilities and lost economic opportunities. Veterans Affairs has a comprehensive and integrated range of compensation and wellness programs to support its clients. These clients include: Veterans of the First World War, the Second World War, and Veterans of the Korean War; Merchant Navy Veterans, Canadian Forces Veterans, Canadian Forces members, spouses, common-law partners, certain civilians, and survivors and dependants of military and civilian personnel. Veterans Affairs also administers disability pensions for the Royal Canadian Mounted Police under a Memorandum of Understanding. This program activity is delivered through operating and grants.

Health care and re-establishment benefits and services

Veterans Affairs provides health benefits, a Veterans independence program, long-term care, and rehabilitation and re-establishment support to eligible Veterans and others. The Health care program is designed to enhance the quality of life of Veterans Affairs' clients, promote independence, and assist in keeping clients at home and in their own communities by providing a continuum of care. The program activity is delivered through operating and contributions.

Strategic Outcome

Canadians remember and demonstrate their recognition of all those who served in Canada's efforts during war, military conflict and peace.

Program Activity Descriptions

Remembrance programming

Remembrance programming keeps alive the achievements and sacrifices made by those who served Canada in times of war, military conflict and peace; engages communities in remembrance of these achievements and sacrifices; and, promotes an understanding of their significance in Canadian life as we know it today. This activity is delivered through contributions, grants and operating.

Strategic Outcome

Fair and effective resolution of disability pension, disability award, and War Veterans Allowance appeals from Canada's war veterans, eligible Canadian Forces veterans and still-serving members, RCMP clients, qualified civilians and their families.

Program Activity Descriptions

Veterans review and appeal board redress process for disability pensions and awards

Provides Canada's war veterans, eligible Canadian Forces veterans and members, RCMP clients, qualified civilians and their families with full opportunity to request review and appeal hearings to ensure a fair adjudicative process for disability pension, disability award, and War Veterans Allowance claims.

Strategic Outcome

Ombudsman recommendations advance Veterans Affairs fair and equitable treatment of eligible clients.

Program Activity Descriptions

Office of the Veterans Ombudsman independent review and recommendations on individual complaints and systemic issues

Provides War Service Veterans, Veterans or members of the Canadian Forces; members or former members of the RCMP; other clients of Veterans Affairs Canada; spouses, common-law partners, or dependent children of a person in the afore mentioned groups, or the survivors or orphans of deceased persons who qualified under one of these groups; and representatives of the afore mentioned groups with the opportunity to request independent reviews of their complaints by an impartial individual who was not part of the original decision-making process. The Veterans Ombudsman has the mandate to review and address complaints by clients and their representatives arising from the application of the provisions of the Veterans Bill of Rights; to identify and review emerging and systemic issues related to programs and services provided or administered by the Department or by third parties on the Department's behalf that impact negatively on clients; to review and address complaints by clients and their representatives related to programs and services provided or administered by the Department or by third parties on the Departments behalf, including individual decisions related to the programs and services for which there is no right of appeal to the Board; to review systemic issues related to the Board; and to facilitate access by clients to programs and services by providing them with information and referrals.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$		\$	\$	\$
...	970,553,000	...	...	1	...	...	...
...	...	1,700,000	...	1b	...	...	...
...	...	...	...		Operating expenditures		
...	...	...	...		Operating expenditures		
...	...	...	...		Transfer from: TB Vote 15 ⁽¹⁾		
...	...	...	...		TB Vote 25 ⁽¹⁾		
...	...	...	...		TB Vote 30 ⁽¹⁾		
...	...	...	...		Transfer to: Vote 1 (Foreign Affairs and International Trade)		
...	...	...	...		Vote 5 (Foreign Affairs and International Trade)		
...	...	...	...		Vote 10		
...	...	...	...		Vote 15		
...	970,553,000	1,700,000	14,280,658	Total—Vote 1	924,571,199	61,962,459	867,693,399
...	22,862,000	...	...	5	22,420,472	441,528	26,310,638
...	2,353,719,000	29,300,000	...	10	...	...	...
...	...	...	...	10a	...	...	...
...	...	...	...	10b	...	...	...
...	...	...	...	10c	...	...	...
...	...	...	...		Capital expenditures		
...	...	...	...		Grants and contributions		
...	...	...	...		Grants and contributions		
...	...	...	...		Transfer of \$100,000 from Canadian Heritage Vote 5		
...	...	...	...		Transfer of \$20,000,000 from Veterans Affairs		
...	...	...	...		Vote 1		
...	...	...	...		Transfer from: Vote 1		
...	...	...	...		Vote 5 (Canadian Heritage)		
...	2,353,719,000	29,300,002	20,100,000	Total—Vote 10	2,350,500,651	52,618,351	2,250,198,272
...	9,573,000	...	...	15	...	...	...
...	...	...	...	15a	...	...	...
...	...	...	...		Veterans Review and Appeal Board—Operating expenditures		
...	...	...	...		Transfer of \$2,000,000 from Veterans Affairs		
...	...	...	...		Vote 1		
...	...	...	...		Transfer from: Vote 1		
...	...	...	...		TB Vote 5 ⁽¹⁾		
...	...	...	...		TB Vote 25 ⁽¹⁾		
...	...	...	...		TB Vote 30 ⁽¹⁾		
...	9,573,000	...	...	Total—Vote 15	12,163,377	408,797	10,162,055
...	40,696,000	...	2,640,493	(S)	...	...	...
...	...	...	...	(S)	43,336,493	...	41,450,052
...	76,422	...	100	(S)	76,522	...	74,322
...	175,000	...	(60,680)	(S)	114,320	...	150,570

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Vote				
	Main Estimates	Supplementary Estimates				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	10,000	...	(10,000)	...	(S)	Repayments under section 15 of the <i>War Service Grants Act</i> of compensating adjustments made in accordance with the terms of the <i>Veterans' Land Act</i>	...	...	...
...	10,000	...	(8,721)	1,279	(S)	Returned soldiers insurance actuarial liability adjustment (<i>The Returned Soldiers' Insurance Act</i>)	1,279	...	...
...	2,000	...	(1,699)	301	(S)	Re-establishment credits under section 8 of the <i>War Service Grants Act</i>	301	...	6,268
50	...	...	76,948	76,998	(S)	Spending of proceeds from the disposal of surplus Crown assets	75,510	...	...
...	...	...	2,033	2,033	(S)	Refunds of amounts credited to revenues in previous years	2,033	...	100,869
...	...	...	5,652	5,652	(S)	Court awards	5,652	...	175,367
...	...	...	6,831	6,831	(S)	Losses on foreign exchange	6,831	...	125,418
50	3,397,676,422	31,000,003	40,030,788	3,468,707,263		Total budgetary	3,353,274,640	115,431,135	6,975
604,982,270	...	...	...	604,982,270	(S)	(L) Loans to the Veterans' Land Act Fund pursuant to the <i>Veterans' Land Act</i> , Parts I, II and III as amended by Vote L55, <i>Appropriation Act No. 3, 1970</i> . Limit \$605,000,000 (Net)	...	1,488	3,196,454,205
50	3,397,676,422	31,000,003	40,030,788	3,468,707,263		Total Ministry—Budgetary	(2,558)	604,984,828	...
604,982,270	...	...	...	604,982,270		Non-budgetary	3,353,274,640	115,431,135	1,488
							(2,558)	604,984,828	3,196,454,205

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Treasury Board Vote 5—Government contingencies.

(i) Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 50—Paylist requirements.

Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Pensions, awards, allowances for disability and death; and financial support—												
Budgetary	178,983,243	155,464,431	...	...	2,044,857,901	2,009,951,090	...	...	...	...	2,223,841,144	2,165,415,521
Non-budgetary	...	...	...	...	...	...	...	...	604,982,270	(2,558)	604,982,270	(2,558)
Health care and re-establishment benefits and services	813,222,528	778,570,054	22,862,000	22,420,472	332,285,000	320,034,735	...	...	...	...	1,168,369,528	1,121,015,261
Remembrance programming	27,484,209	24,936,405	...	...	26,092,001	20,640,726	...	...	...	...	53,576,210	45,577,131
Veterans review and appeal board redress process for disability pensions and awards	16,912,890	16,619,685	...	...	...	...	...	...	...	...	16,912,890	16,619,685
Office of the Veterans Ombudsman												
Independent review and recommendations on individual complaints and systemic issues	6,007,491	4,647,042	...	...	...	...	...	...	...	...	6,007,491	4,647,042
Total Ministry—	1,042,610,361	980,237,617	22,862,000	22,420,472	2,403,234,902	2,350,616,551	...	...	...	...	3,468,707,263	3,353,274,640
Budgetary	...	...	...	...	...	...	...	...	604,982,270	(2,558)	604,982,270	(2,558)
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$						
				\$	\$	\$	\$	\$
Grants								
...	1,755,900,000	...	...	1,755,900,000	1,734,670,306	21,229,694	...	1,737,733,705
...	190,400,000	1	55,000,000	245,400,001	238,507,878	6,892,123	...	156,961,460
...	33,800,000	...	(13,000,000)	20,800,000	19,064,069	1,735,931	...	11,707,211
...	16,200,000	...	...	16,200,000	14,606,111	1,593,889	...	16,407,275
...	14,819,000	...	...	14,819,000	9,978,000	4,841,000	...	9,627,000
...	8,648,000	...	240,000	8,888,000	8,570,719	317,281	...	9,175,458
...	1,690,000	...	...	1,690,000	684,603	1,005,397	...	757,507
...	1,415,000	...	...	1,415,000	893,451	521,549	...	1,079,855
...	1,400,000	...	...	1,400,000	14,315	1,385,685	...	...
...	750,000	...	...	750,000	652,652	97,348	...	656,405
...	700,000	...	...	700,000	300,749	399,251	...	347,314
...	241,000	...	175,000	416,000	415,097	903	...	633,394
...	175,000	...	(60,680)	114,320	114,320	...	...	150,570
...	71,000	...	...	71,000	25,959	45,041	...	28,639
...	70,000	...	...	70,000	8,286	61,714	...	9,354
...	10,000	...	(8,721)	1,279	1,279	...	...	6,268
...	10,000	...	(10,000)	...	...	...	...	...
...	5,000	...	...	5,000	5,000	...	...	5,000
...	2,000	...	(1,699)	301	301	...	...	...
...	2,026,306,000	1	42,333,900	2,068,639,901	2,028,513,095	40,126,806	...	1,945,306,415
				Total—Grants				

Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC45/8848 of November 22, 1944, which shall be subject to the *Pension Act*; for compensation for former prisoners of war under the *Pension Act*, and Newfoundland special awards

Disability awards and allowances

Earnings loss and supplementary retirement benefit

War veterans allowances and civilian war allowances

Last Post Fund

Commonwealth War Graves Commission

Assistance in accordance with the provisions of the Assistance Fund regulations

Treatment allowances

Canadian Forces income support allowance

Payments under the Flying Accidents Compensation regulations

Assistance to Canadian veterans—Overseas district

Children of deceased veterans education assistance

(S) Veterans insurance actuarial liability adjustment

Payments of gallantry awards

United Nations Memorial Cemetery in Korea

(S) Returned soldiers insurance actuarial liability adjustment

(S) Repayments under section 15 of the *War Service Grants Act* of compensating adjustments made in accordance with the terms of the *Veterans' Land Act*

Canadian Veterans Association of the United Kingdom

(S) Re-establishment credits under section 8 of the *War Service Grants Act*

Contributions

Contributions to veterans, under the Veterans Independence program, to assist in defraying costs of extended health care not covered by provincial health programs

303,182,712

12,260,265

320,024,735

Contributions under the Partnerships contribution program, to organizations, institutions and other levels of government, in support of projects related to the health and well-being of the veteran population, and commemoration activities and events

1,865,983

231,280

2,078,721

Total—Contributions

305,048,695

12,491,545

322,103,456

Total Ministry

2,250,355,110

52,618,351

2,350,616,551

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Non-budgetary (respendable receipts)			
Veterans' Land Act Fund— Advances	...	2,558	2,368
Repayment of loans	...	2,558	2,368
Total Ministry— Non-budgetary			

Revenues

	Current year	Previous year
	\$	\$
Other revenues—		
Return on investments—		
Loans, investments and advances—		
Veterans' Land Act Fund—Advances—	289	1,104
Interest		
Refunds of previous years' expenditures—		
War veterans allowance	194,814	411,802
Pensions	4,568,145	5,120,185
Other grants and contributions	4,477,219	1,314,365
Refunds of operating and maintenance funds	3,372,377	2,338,267
Adjustments to prior year's payables	...	193,203
	12,612,555	9,377,822
Sales of goods and services—		
Services of a non-regulatory nature—		
Provincial hospital insurance plans for in-patient hospital services	14,343,633	13,192,873
Other in-patient hospital services	3,677,066	3,459,114
Meals	360,443	353,095
	18,381,142	17,005,082
Sales of goods and information products	665	414
	18,381,807	17,005,496
Proceeds from the disposal of surplus Crown assets	76,948	100,919
Miscellaneous revenues—		
Recovery of pensions from foreign governments	2,184,663	2,246,385
Rental of space in hospitals	83,781	72,812
Gifts to the Crown	437,666	500,031
Sundries	894,204	694,674
	3,600,314	3,513,902
Total Ministry	34,671,913	29,999,243

SECTION 27

2008-2009

PUBLIC ACCOUNTS OF CANADA

Western Economic Diversification

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Strategic Outcome

Policy, advocacy and coordination – Policies and programs that support the development of Western Canada.

Program Activity Descriptions

Collaboration and coordination

Organizing and coordinating meetings, conferences or other events with other levels of government, other federal departments, industry, academia, or the not for profit sector in order to plan or precipitate actions that result in a greater degree of development and/or diversification of the western economy. This can involve the process of developing policies and programs with other governments or partners, but is distinct from the advocacy activities (below) in that it is more broadly based and less focused on specific issues and near term outcomes. The Assistant Deputy Minister Ottawa office and Director of Policy play key roles representing the Department in Ottawa and coordinating pan-western activities.

Research and analysis

Preparing and disseminating information that results in an increased understanding of western Canadian challenges, opportunities and priorities, and which provides the factual intelligence necessary to undertake internal or external policy and program development. This can include externally generated research sponsored by Western Economic Diversification (WED) through agencies such as the Canada West Foundation and the Conference Board of Canada; or in-house research and analysis involving economic overviews, environmental scans, analysis of federal or other government documents (such as Budgets and Throne Speeches), and sectoral or issue analysis that support departmental policy, planning or program development.

Advocacy

Organizing and attending meetings (including meetings involving the Treasury Board and Cabinet submission processes), writing correspondence, or taking part in any other communication or engagement activities that promote the interests of Western Canada and western Canadians. The activity should facilitate an improved understanding and awareness of regional issues and opportunities that leads to action by the federal government, partners or stakeholders to help achieve a more balanced, regionally sensitive approach to western Canadian priorities, or that results in a greater share of federal program activity or procurement in Western Canada. The activity can also involve advocating on behalf of federal government priorities within Western Canada.

Strategic Outcome

Community economic development – Economically viable communities in Western Canada with a high quality of life.

Program Activity Descriptions

Community economic planning, development and adjustment

Projects that help communities assess community strengths, weaknesses, opportunities and potential for new economic activity, and to implement community plans. These would not be primarily innovation related. The process involves community-based consultations/facilitation. It also includes: projects that strive to integrate federal programs, services and horizontal initiatives directed towards western Canadian communities, such as community economic development processes and projects, and the Northern Saskatchewan Agreement, etc.; projects that support the viability of the local economy, enhance available facilities and/or increase the participation of community members; and projects that assist communities facing severe adjust-

ment impacts due to changing economic circumstances to identify options and responses that will create new economic opportunities, and to help the communities put the plans into effect.

Infrastructure

WED delivers the Infrastructure Canada program (ICP) in Western Canada. The program was developed to meet the Government's commitment to Canada's growth and the quality of life of all Canadians. Introduced in 2000, the program provides funding for physical infrastructure and will expire in March 2009. In partnership with provincial, territorial and local governments, First Nations and the private sector, the Infrastructure Canada program is helping to renew and build infrastructure in rural and urban municipalities across Canada. The ICP is a national initiative, intended to complement and augment the existing capacity of provincial, territorial, and municipal governments to invest in physical infrastructure. It is expected that WED will continue contributing to the renewal of Canada's infrastructure through delivery of the new Municipal Rural Infrastructure Fund and key Canada Strategic Infrastructure Fund projects in the west on behalf of Infrastructure Canada.

Strategic Outcome

Entrepreneurship and innovation – A competitive and expanded business sector in Western Canada and a strengthened western Canadian innovation system.

Program Activity Descriptions

Business development and entrepreneurship

WED addresses the needs of small and medium-sized enterprises and entrepreneurs through a variety of service delivery mechanisms and partnerships. These include more than 100 offices of the Western Canada Business Service Network consisting of Community Futures Development Corporations, Women's Enterprise Organizations, Francophone Economic Develop-

ment Organizations and Canada Business Service Centres. WED has created new and alternative sources of capital for small and medium-sized businesses by working closely with financial institutions to create a specialized series of loan programs under the Loan and Investment Program. These loan programs target industry sectors important to Western Canada, micro lending and targeted groups and provide patient and flexible debt capital on terms especially suited to the unique needs and cash flow requirements of these small businesses. These programs are provided on commercial terms by financial institutions such as chartered banks, credit unions, trust companies, the Farm Credit Corporation and the Business Development Bank of Canada. Each lending institution funds its own program and makes the decision on all loan approvals. WED's strategy in support of trade and investment involves activity in four key areas: research, trade policy, trade promotion and investment attraction. Activities vary from strategic participation in Team Canada missions to taking action when western companies are impacted in trade actions such as the softwood lumber dispute. WED has partnered with other federal departments, the provinces and local organizations to enhance overall support for trade and investment in the west through participation in such organizations as Trade Team Canada Inc., Regional Trade Networks, Provincial Trade Teams and Western Trade Officials. WED funding supports projects that result in industry collaboration, joint venturing and strategic alliances that support entrepreneurial development.

Innovation

WED's innovation focus is on economic development and diversification leading to wealth creation. Innovation is the process through which new economic and social benefits are extracted from knowledge. Through innovation, knowledge is applied to the development of new products and services or to new ways of designing, producing or marketing an existing product or service for the public and private markets. WED's approach to innovation recognizes that innovation occurs at the firm level, through a highly complex interdependent system that includes elements such as knowledge infrastructure, basic and applied research and development, highly skilled people, access to adequate patient financing, technology commercialization facilities, and support systems and mechanisms to link these elements to each other. The process of innovation is not linear or isolated but occurs within a broader context known as an innovation system. WED's goal is to strengthen the western innovation system in order to facilitate the development of clusters and to enhance the potential of innovation to create value and wealth.

Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$							
...	48,753,000	...	...	48,753,000	1	Operating expenditures				
...	...	132,694	...	132,694	1b	Operating expenditures				
...	...	26,751	...	26,751	1c	Operating expenditures				
...	...	...	1,391,786	1,391,786		Transfer from: TB Vote 15 ⁽¹⁾				
...	...	...	2,126,350	2,126,350		TB Vote 25 ⁽¹⁾				
...	...	...	946,122	946,122		TB Vote 30 ⁽¹⁾				
...	...	...	(275,000)	(275,000)		Transfer to Vote 1 (Agriculture and Agri-Food)				
...	48,753,000	159,445	4,189,258	53,101,703		Total—Vote 1	49,645,292	3,456,411	...	45,017,696
...	215,271,000	...	...	215,271,000	5	Grants and contributions				
...	...	18,162,587	...	18,162,587	5b	Grants and contributions				
...	...	160,000	...	160,000	5c	Grants and contributions				
...	...	...	(750,000)	(750,000)		Transfer to: Vote 1 (Foreign Affairs and International Trade)				
...	...	...	(250,000)	(250,000)		Vote 50 (Canadian Heritage)				
...	215,271,000	18,322,587	(1,000,000)	232,593,587		Total—Vote 5	187,008,423	45,585,164	...	197,120,459
...	5,322,000	...	159,293	5,481,293	(S)	Contributions to employee benefit plans				
...	...	...	24,445	24,445	(S)	Minister of Western Economic Diversification	5,481,293	...	...	5,016,787
11,281	...	...	1,967	13,248	(S)	Spending of proceeds from the disposal of surplus Crown assets	24,445	...	...	...
...	...	...	...	...		Appropriations not required for the current year	13,248	...	...	1,697
...	...	...	...	...			...	...	...	3,571
11,281	269,346,000	18,482,032	3,374,963	291,214,276		Total Ministry—Budgetary	242,172,701	49,041,575	...	247,160,210

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total		Total		Total		Total		Total		Total	
	Authorities available for use	Authorities used in the current year	Authorities available for use	Authorities used in the current year	Authorities available for use	Authorities used in the current year	Authorities available for use	Authorities used in the current year	Authorities available for use	Authorities used in the current year	Authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community economic planning, development and adjustment	15,179,343	10,952,286	...	...	97,645,659	60,281,897	...	...	...	...	112,825,002	71,234,183
Innovation	9,923,560	7,315,000	...	...	78,800,577	70,151,336	...	...	...	...	88,724,137	77,466,336
Business development and entrepreneurship	17,991,748	19,572,239	...	...	41,699,577	42,702,370	...	...	...	...	59,691,325	62,274,609
Collaboration and coordination	6,196,243	4,945,270	...	...	115,000	...	...	...	...	...	6,311,243	4,945,270
Research and analysis	3,809,793	2,473,649	...	...	586,000	923,117	...	...	...	...	4,395,793	3,396,766
Advocacy	2,883,459	3,601,809	...	...	115,000	...	...	...	...	...	2,998,459	3,601,809
Infrastructure	2,636,543	6,304,025	...	...	13,631,774	12,949,703	...	...	...	...	16,268,317	19,253,728
Total Ministry—	58,620,689	55,164,278	...	...	232,593,587	187,008,423	...	...	...	...	291,214,276	242,172,701
Budgetary												

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in							
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	5,000,000	...	...	5,000,000	...	5,000,000	...	...
...	...	...	...	...	...	...	...	18,500,000
...	5,000,000	...	...	5,000,000	...	5,000,000	...	18,500,000
Grants								
Grants for the Western diversification program								
Items not required for the current year								
...
...	5,000,000	...	...	5,000,000	...	5,000,000	...	18,500,000
Contributions								
Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic development in Western Canada								
...	206,771,000	4,690,813	(1,000,000)	210,461,813	172,012,970	38,448,843	...	146,229,728
Contributions to western small and medium-sized enterprises in strategic growth industries through the establishment of specialized loan/investment funds, on commercial terms, in cooperation with private and public sector providers of debt/equity capital								
...	3,500,000	...	...	3,500,000	2,045,750	1,454,250	...	1,731,305
...	...	13,631,774	...	13,631,774	12,949,703	682,071	...	30,659,426
...	210,271,000	18,322,587	(1,000,000)	227,593,587	187,008,423	40,585,164	...	178,620,459
...	215,271,000	18,322,587	(1,000,000)	232,593,587	187,008,423	45,585,164	...	197,120,459

Revenues

	Current year	Previous year
	\$	\$
Other revenues—		
Refunds of previous years' expenditures—		
Refunds—Operating	1,208,073	385,022
Adjustments to prior year's payables	3,305,285	3,826,451
	4,513,358	4,211,473
Proceeds from the disposal of surplus Crown assets	1,967	12,978
Miscellaneous revenues—		
Interest on repayable contributions	821,097	1,310,829
Rescheduling—Compensatory payments on repayable contributions	6	87,378
Repayable contributions	2,525,725	10,980,850
Refund contributions	...	4,431
Sundries	48,647	2,406
	3,395,475	12,385,894
Total Ministry	7,910,800	16,610,345

SECTION 28

2008-2009

PUBLIC ACCOUNTS OF CANADA

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